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THE
Parliamentary Register;

OR,

HISTORY

OF THE

PROCEEDINGS AND DEBATES

OF THE

HOUSES of LORDS and COMMONS.

CONTAINING AN ACCOUNT OF

The most interesting SPEECHES and MOTIONS; accurate
Copies of all the PROTESTS, and of the most remarkable
LETTERS and PAPERS; together with the most material
EVIDENCE, PETITIONS, &c. laid before and offered to either
HOUSE,

DURING THE

THIRD SESSION of the EIGHTEENTH PARLIAMENT

OF

GREAT BRITAIN.

VOL. IX.

LONDON:

Printed by COOPER and WILSON, Wild Court, Lincoln's-Inn Fields,
For J. DEBRETT, opposite Burlington House, Piccadilly.

1799.



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ERRATA.

Page 23, line 14, for Mr. GEORGE, read Mr. GREGOR.

— 57, line 24, for *prompted*, read *promoted*.

— 58, line 16, for *effcting*, read *affecting*.

— 60, line 21, for *annuled*, read *annulled*.

— 63, line 63, dele *mere*.

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THE
HISTORY
OF THE
PROCEEDINGS AND DEBATES
OF THE
HOUSES OF LORDS AND COMMONS,

In the THIRD SESSION of the
Eighteenth Parliament of GREAT BRITAIN,

Appointed to be holden at WESTMINSTER,
On TUESDAY the 27th of SEPTEMBER, 1796.

HOUSE OF COMMONS.

Tuesday, June 11.

VISCOUNT BELGRAVE moved the second reading of the bill for the suppression of the Sunday Newspapers; which being done by the clerk,

Viscount Belgrave said, he rose thus early in order to do away the error and misrepresentations which had taken place on the subject; and he hoped, before he sat down, that he should be able to induce the House to see the propriety and necessity of approving this bill. The objections which had been started against this bill were so various, that it would be impossible to give an answer to all. By some gentlemen it had been said, that this bill went too far; and by others, that it did not go far enough, and embrace ob-

jects of sufficient magnitude. Both these opinions could not be right ; and he trusted that those, at least, who held the latter opinion, would go along with him in voting for this bill. He would declare his opinion, that no man could exercise his ordinary calling on the Lord's Day, according to the Laws of the Land and the Commands of God, excepting only works of charity and necessity. —An exception had been made in favour of the selling and buying of milk and mackarel—this, however, was previous to divine service—and he would ask, whether the sale of Sunday Newspapers could come within the description of works of charity or necessity ? Were they not rather works of worse than idle curiosity ? The Law, as it now stood, was directly against the sale of these papers ; it imposed a penalty of five shillings on the sale in the gross ; if this penalty had attached on every individual article, he would not have troubled the House on the present occasion. There was also a penalty of the forfeiture of the article in circulation ; but these were insufficient penalties. What he now proposed was to make the sale and circulation of Sunday Papers to be a breach of the peace, and to empower Churchwardens and Constables, &c. to arrest such Venders, &c. and take them before the next Magistrate, who should have power to confine such persons for any period not exceeding fourteen days. This bill also comprehended the sale of Sunday Papers published in the country, as well as in the metropolis. He had had some conversation with the agent for these country papers, who seemed to think that this bill would not prove any great inconvenience to his employers, whose papers were circulated by means of a man and horse in the neighbourhood, and at a distance might, according to the bill, be distributed by the ordinary conveyance of the mail. This bill went to two points : To the suppression of the sale and circulation of these papers ; and also it involved in its consequences the prevention of the printing of them on a Sunday morning. With respect to the justice of this measure, as it respected the proprietors, he was glad to find that no petition had appeared against the measure ; if it had, he should have reprobated it. But he understood those persons endeavoured to prove, that they had been connived at by the Stamp-office ; and that if their practice was illegal, it was also illegal in the Stamp-office to let them have stamps for their papers. But this objection was not well founded ; as well might it be argued, that if notes were forged, the Commissioners of the Stamp Duty could not demand the duty upon such notes. The printers of this description of newspapers were, he understood, printers in general ; besides which, as they could transfer the printing of their papers from Sunday to Saturday,

with the addition of their industry and talents, they could be but at little loss, and could suffer but little injury. His Lordship said, he dreaded the effect of this being rejected; for, if it did not pass, all the proprietors of the morning papers, who had hitherto been restrained from a regard to the law, might, if they thought fit, publish their papers on Sundays. This had formerly been in the contemplation of a respectable morning paper, but declined, because it was apprehended to be illegal. He understood that the *Volunteer* had been set up on that day, only with a view to render Sunday newspapers more respectable than they had hitherto been, from the talents and character of those concerned in the publication of it. This very circumstance operated as a strong reason with him to wish the bill then to pass, as the more able and respectable the conductors of these papers, the more likely they were to get into general circulation, and thus render the evil hourly more inveterate. As to the injury that was said would be done to the workmen, by the suppression of the Sunday papers, he would ask, whether other weekly papers were not published on Saturday? Still the suppression of these papers would do away the scandal which their publication occasioned. He was asked, whether it was not an innocent thing which he wished to suppress? In his opinion it was not, being contrary to the Law of God. There was, he understood, a large body of men concerned in this trade—he meant the distributors of those papers, many of whom held this practice of publishing Sunday newspapers in as great abhorrence as himself.

Here the noble Lord read a letter to this effect from certain distributors, 129 in number, in which they stated that they had formerly signed a Petition to the Lord Mayor and to the Bishop of London against this practice. The Petition stated in substance, that the Petitioners were distributors of Newspapers in London, &c. &c.; that they were exceedingly unhappy and distressed at being in their calling under the necessity of distributing them on Sunday; they were anxious, according to the commandment of God, to keep the Sabbath holy, both on their own account, and as a proper example to their friends, children, servants, and families; that they therefore prayed that the Law might be put in force, &c. &c.

These persons had actually expended 50l. in instituting prosecutions against the Printers, but they had not succeeded in their object, doubtless owing to the inefficacy of the Law as it stood. The Lord Mayor had, he understood, done what he could towards lessening the evil; and that excellent Prelate, the Bishop of London, was as desirous that the present bill should pass, as he was anxious to suppress this practice, for he found with himself that the Law, as it

now stood, was ineffectual. Former Parliaments had shewn the greatest attention and regard to the observance of the Lord's Day. But he had heard it objected, that the present bill was going too far, was being too severe, &c. But he would ask in answer to this, whether in the present day we were not in greater danger of running into a relaxation of morals, and into infidelity, than of being too strict? It ought not to be forgotten, that we were the near neighbours of a nation, where irreligion had taken deep root, where the very name of a Sunday had been blotted out of the calendar; and that their practice, unless a legislative barrier were raised up against it, would have an infectious tendency in this country. He had reason to believe, that there was now forming, in a large town in this country, a society of Atheists, and who had agreed to meet together at a given time, where each of them was to contribute an atheistical tract, to be issued into the world with a view of corrupting the morals of the people of this country, and making them as wicked and miserable as themselves. He believed the people at large were looking with anxious expectation to the fate of the present motion. In Ireland, a Sunday Newspaper had been endeavoured to be set up; but the Magistrates had done their duty, and prevented it.

As to the defalcation which this measure would occasion to the revenue, he had heard it stated at 30,000l.; nay, it had been even said 100,000l.; and 200,000l. in certain prints, whose eagerness outstripped their accuracy: but he did not think the revenue would be a loser, because those who now took in a Sunday paper, would then take in a Saturday, or some other paper; at any rate, he could not think that the revenue was to be supported by undermining the goodly fabric of religion.

He lamented the apathy which the House and the Country seemed to discover, to the danger they were in from irreligious principles: they ought not to be too secure. When a nation advanced to a state of great temporal prosperity, it was verging towards luxury, dissipation, irreligion, and ruin. Was not this the case with Rome formerly, and with Paris in our day? Paris, which had been the mart of all the splendour, wit, and gaiety of the world, had, by disregarding religious principles, fallen into an abyss of wickedness, horror, and despair, which no tongue could describe, nor thought reach! By maintaining the decent observance of the Lord's Day in a country, the favour of God would be secured; but the reverse, where it was disregarded—[Here his Lordship read an extract relative to Sunday Newspapers from the Christian Monitor.]—But it had been pleaded in extenuation, that the Sunday Papers contained Sermons, &c.; but so far from this being a re-

commendation, he considered it as an evil, inasmuch as it induced people to neglect going to church. But let the fate of the bill he had brought in be what it might, he should have the consolation to reflect, that he had done his duty to his Country and his God; he had introduced a practical remedy for a specific evil, namely, that of confounding the Lord's Day with the other days of the week. It was evident, that the ground-work of the French Revolution was their profligacy of manners, their growing disregard for the laws of God, and their neglect and scorn of the day dedicated to his service; and gentlemen would do well to consider, that the demon of Atheism, whose breath was poison, and whose embrace was, death, had been stretching out his arms from France with the malignant hope of grasping and destroying every country within his reach, and had even partially infected our own shores.

Mr. MARTIN thought, that if persons had not the Sunday papers, they would read others, or worse publications. Besides, the papers which were published on Sunday were actually printed on the day preceding; and he thought that the noble Lord ought rather to have made his objection against the Monday papers.

Mr. JEKYLL began, by expressing his surprise how it was possible that a Member of Parliament should gravely contend that this was a fit subject for Parliament to exercise its functions upon. For his part he thought that it was too paltry to engage their serious attention. He would explain himself. He trusted that, with regard to himself, he held no principles which were contrary to sound religion and morality; but when he heard the reading of a Sunday Newspaper branded as an act of immorality, and connected with the enormities which accompanied the French Revolution, he must tell the noble Lord and the House, that this practice had no more to do with the French Revolution than the fall of Babylon or Rome. He would ask, who they were that were supposed to profane the Sabbath by the Sunday papers? They were printed on Saturday evening, or early on Sunday morning, and published on that morning in the metropolis before the earliest species of Divine worship. Who then, he would ask, profaned the Sabbath? Was it the reader of such a paper? He thought it would be going a great way, indeed, to say so. Was it any more a profanation of the Sabbath to read a newspaper than another book? But there was the blowing of horns—a great annoyance this, undoubtedly. But here he would ask, whether the Police had not the power in their hands of suppressing this nuisance? But at any rate this was a practice with which the proprietors of the Sunday papers had

nothing to do. This bill would go to annihilate at a stroke all the property embarked in these papers. If there was any breach of the Sabbath, it must be, not from the Sunday, but from the Monday papers. As to the defalcation of the revenue which the present bill, if carried, would occasion, he did not think that the Chancellor of the Exchequer would be well pleased with such a defalcation, and on such grounds. If, as they had been told, there was now an existing law against such publications, why was it necessary to pass a new law? Was the Statute of Charles II. insufficient upon this subject? He could not help thinking that half the acts which a man did on Sunday were at least as criminal as the reading of a newspaper on that day. And he would ask the noble Lord, whether it was not as criminal to visit, &c. on that day? He was sorry to see this kind of gloom intended to be thrown over the Lord's day. Was not conversation between man and man, at least, as bad as reading a written or printed paper? But if this was not an immoral act, he could not see why the House should interfere in the business? If this practice was contrary to law, he insisted that the Commissioners of Stamps had not the power to give a man right to do that which was contrary to law. It had been argued that they had given no sanction to the Proprietors of Sunday Papers; but he must say that these persons had, at least, been misled by this collateral approbation of such a practice. The proprietors of such papers, if not absolutely ruined, would at least be greatly injured by the present proceeding; and he was of opinion, that, should the bill go into a Committee, such persons would be entitled to some remedy; but if these persons had hitherto been acting in contravention to the law, why, he would ask, had not the Attorney General done his duty, by taking notice of them? At any rate he thought this bill did not apply to all the purposes for which the noble Lord had intended it should. Considering it as derogatory to the dignity of the House to take up this question, he should move that the word *now* be left out; and instead of this he would move, that this bill be read a second time on this day three months.

The motion thus amended being read by the clerk, and seconded by Mr. Jones,

Mr. SECRETARY AT WAR said, he felt no great apprehension from the effect of the pleasantry of the honourable Member who spoke last. He considered the noble Lord's motion to be important, and that it was of importance for the House to come to a right decision upon it; and that Parliament should enforce the right observance of the Sabbath with efficient penalties. This

observance ought to be marked by an abstinence from the customs, &c. of ordinary life ; on this ground, exhibitions, buying and selling, &c. were forbidden upon that day. The Sunday was to be distinguished by an abstinence from smaller acts, and not merely by an abstinence from acts of immorality, as stealing, &c. Some years ago it had been proposed, to have suppressed all public houses, &c. where company was received. He, for one, should have objected to carrying it to this extent, because he would have been unwilling to have abridged a portion of the happiness and health of multitudes, and confining them to the metropolis, who could not go out upon any other day. But here the case was different. The inducement was different. It was no argument to say there was no positive harm in publishing and reading newspapers on the Sunday. On this ground, why not open Astley's and Hughes's Amphitheatres? For his part, he knew nothing immoral in seeing a man standing on his head. But he wished to consider the tendency of a man's destroying the distinction between the Sunday and other days. The noble Lord, upon this occasion, stood here with the law and custom of the country on his side. And for whose interests was it, that the House was requested to set aside these laws? And who would be the better if this relaxation took place? With respect to the readers of these papers he would say, *lassati nondum satiati*.

It was chiefly in public houses where people resorted, who read the Sunday papers; and was this a practice productive of good to morals? The Magistrates had sometimes endeavoured to shut up public houses: but to this he felt strong objections; a public house was the poor man's coffee-house: man was likely a sociable animal, and therefore he should feel scrupulous about denying him the gratifications of society. But, though he could not go to this extent, still he saw no reason to encourage such meetings on Sundays, by the introduction of newspapers into them. Did Parliament want to *bait* the public houses with newspapers? or to set up public houses against pulpits, or newspapers against sermons? He thought it was not too much for persons on that sacred day to hear religious instruction in the house of God. But newspapers had now outgrown their name; they had but little allotted in them for foreign intelligence, and had been made the vehicle for conveying the instruction of those teachers whom the proprietors of the Sunday papers engaged. Many people took their whole ideas from the instruction they received through the medium of newspapers. But was it fit to commit the morals of the people to newspaper teachers? A comparison had been made, on a former day, between

stale news and stale mackarel ; but the cases were not parallel ; the readers of Sunday weekly papers seldom expected fresh news in them ; besides, news was not necessary for a man's well-being, as food was. The Legislature could not, indeed, compel people to attend at places of public worship on the Lord's Day ; but it would do its duty when it held out inducement to good, and refused its sanction to evil. If the House once rejected this motion, he was afraid that the Public would have all sort of ribaldry and Atheism let loose upon them, through the medium of these papers. What could be expected from those teachers of morality and religion who wrote in these papers, who were unknown and untaught, but who had acquired a facility in writing ? How much better to refer the people to public teachers, who were known to be well educated, previously examined, and responsible for their principles and conduct. But to the obscure teachers in these public Sunday papers people would run, unless those precautions were taken which might lead them to better principles. Mr. Addison, in his Spectator, had selected, in his Saturday papers, subjects of morality or religion ; so had the editors in their Sunday papers ; but he could not give the latter credit for their motives in introducing something of a religious nature ; this he considered as a mere selfish plan of their's at the first introduced, till such time as they found that they came to be tolerated and better established ; but the House ought to guard against letting loose this polluted stream upon the public. It was not necessary that persons should read any newspapers on Sundays, and the House ought not to hold out temptations to the Public of this sort. This practice and indulgence would contribute to the gratification of a set of idle people, whilst it had a tendency to lead men from that which it was their duty to attend to on that day. An attention to the duties of the Sabbath had been gradually wearing away in this land ; and the rejection of this bill, he was afraid, would be perverted as a kind of sanction for this criminal relaxation. On all these accounts he should give his firm support to the bill.

The House having divided, there appeared—For the second reading, 26 ; Against it, 40. Majority, 14.

HOUSE OF COMMONS.

Wednesday, June 12.

The order of the day was moved for the second reading of the Militia Reduction Bill.

Sir CHARLES BAMPFYLDE said, he did not rise to oppose it, but he did not conceive the bill would be of much benefit; a plan of a similar nature had been already tried, with respect to the Supplementary Militia, without effect; he thought the raising regiments of Fencibles would be more eligible, as Militiamen would sooner enter to serve under the gentlemen of their respective counties, than in the regular army.

Colonel SLOANE thought, in the present state of affairs in Europe, if it was possible to induce the Militia of this country to enter into the army for offensive operations, it would be of the utmost importance, and tend to shorten the war.

General WALPOLE thought the plan ineligible.

Mr. Secretary DUNDAS took a short review of the secure state of the country at present, compared to what it was last Christmas twelvemonth, when there were not 50,000 armed men throughout the country, when credit was low, and the wealth of the kingdom hoarded up; when invasion and conquest were looked upon as the same. Now, when the situation of the country was so materially altered, he should think himself deficient in his duty, if he did not point out to the Militia how they might co-operate in aiding the public service, and the cause in which we were engaged. He was persuaded such an additional force would be productive of consequences beyond any one's contemplation.

The bill was read a second time, and committed for Friday.

Mr. Chancellor PITT moved the order of the day for the House to resolve into a Committee, to consider the report of the Committee of Finance relative to Courts of Justice and Judges' Salaries.

Previous to the Speaker's leaving the chair, he said the objects he meant to propose in the Committee, on considering the report, were the granting annuities to the Lord Chancellor, and Chief Judges of Westminster-hall, in case of their resignation, and an augmentation of their respective salaries. For this purpose he should move that it might be an instruction to the Committee to recommend to His Majesty to grant to the Lord Chief Justice of the King's Bench,

the Master of the Rolls, the Chief Justice of the Court of Common Pleas, and the Chief Baron of the Court of Exchequer, for the time being, contingent annuities to take place on their resignations, and also to grant to the Lord High Chancellor of Great Britain, or Keeper of the Great Seal, a contingent annuity, to take place on his resignation or removal. He should also move, that it might be an instruction to the said Committee, to consider the propriety of recommending to His Majesty an augmentation of the salaries of the Master of the Rolls, the Chief Baron of the Court of Exchequer, and the Puisne Judges of the Courts of King's Bench and Common Pleas, as well as the Puisne Barons of the Court of the Court of Exchequer. It was also his intention to make a similar motion with regard to the Lord President, the Lord Chief Justice Clerk, the Lords of Session, and the Barons of the Exchequer of Scotland.

Mr. Speaker having left the chair,

Mr. Chancellor PITT said, the first point to which he wished to call the attention of the Committee was, the augmentation of the salaries of the Puisne Judges of the Courts of Westminster-hall from their present amount to 3,000l. a year. He wished also to observe, that the present salary of the Chief Baron of the Exchequer not amounting to more than 3,000l. the proportion it would bear to the advanced salaries of the Puisne Judges would render it inadequate to the maintenance of his dignity; he, therefore, should propose to increase it to 4,000l. The salary of the Master of the Rolls was at present between 3 and 4,000l. which, he should submit, ought not to be less than the latter sum. The other object to which he desired the attention of the Committee was, the means of providing for cases of superannuation under certain conditions, and to enable His Majesty to provide for such Judges as should be obliged, from their advanced age or infirmities, to retire. This, however, he did not mean to be carried into effect, until it was evident the persons for whose benefit it was created could not discharge the duties of their important offices, or that the specific circumstances of ill-health incapacitated them. In this case, he should wish to fix the sum at 3,000l. a year to the Chief Justice of the King's Bench; 2500l. a year to the Master of the Rolls; 2500l. to the Chief Justice of the Common Pleas; 2500l. to the Chief Baron of the Exchequer; and 2,000l. a year to the Puisne Judges of the King's Bench and Common Pleas, and Barons of the Exchequer. The only other proposition, with reference to the Courts of Westminster-hall, was that of a salary on the superannuation or removal of the person who might fill the office of

Chancellor of Great Britain. This he thought it would be proper to fix at 4,000*l.* He had to observe, that if any of the persons to whom he had alluded should at the time of their resignations hold any other office, that the profits should be deducted from their respective annuities. The rest he had to propose related to the Courts in Scotland. The office of Lord President of the Court of Session was one, of the importance of which the Committee must be sensible; the present salary would of course be insufficient for the person holding that station, when the increase in the salaries of the Judges here was considered; he therefore should propose to increase it 1,000*l.* a year; that of the Lord Chief Justice Clerk, 500*l.*; the Lords of the Session, who were also Lords Commissioners of Justiciary, 480*l.*; the Lords of the Session, who were not Lords Commissioners of Justiciary, 280*l.*; the Chief Baron of the Exchequer, 1,000*l.* and the other Barons of the Exchequer, 280*l.* There was also another object, not connected with any of the former; he meant the salaries of the Judges of the Court of Admiralty; it was unnecessary to state the important duties they had to fill; the emoluments of the Chief Judge were 4,000*l.* a year, equal to the Salary of the Chief Baron, or Master of the Rolls, and therefore, in time of peace, it ought not to be less than 3,000*l.* a year. At present, he said, no question would arise on that subject; but he merely thought it his duty to mention what he hereafter meant to propose. He would only add, that these arrangements would produce some augmentation of expence; but whoever had seen the report of the Committee of Finance relative to the Courts of Justice, must know that there were many offices which might be suppressed, and many useful regulations that might be made. The mode by which he wished to carry such regulations into effect, was one that was consonant to precedent, namely, that an humble address should be presented to His Majesty, praying him to direct a commission under the Great Seal to be issued to certain persons, directing them to examine into the duties, salaries, and offices, in the Courts of Law of this kingdom, and to report what regulations might be necessary concerning the same.

Mr. TIERNEY said, he certainly wished the Judges to be as independent as possible; yet, though he did not set his face against the introduction of the present measure, he would not have it understood that he should adopt the Chancellor of the Exchequer's propositions to their full extent.

The Resolutions were then put, and the report was ordered to be received on the following day.

HOUSE OF LORDS.

Thursday, June 13.

The Committee of Privileges resumed the subject of the Earl of Berkeley's pedigree.

Earl BATHURST stated, that he had so late as that day received information of farther evidence, very material to be adduced on the present question; and it would not be possible to produce it in the course of this week; he therefore moved, That the farther consideration of the subject he deferred till Thursday next.

Duke of NORFOLK seconded the motion. He adverted to some written document in the proceeding, and the advantage of delay, which might afford an opportunity of procuring the attendance of a witness to it, who had not yet been produced. He then proceeded to compliment the Duke of Richmond on his attention to the honourable George Berkeley, the rights and honours of whose family were so much involved in the present question; that gentleman was now absent in a remote part of the Mediterranean, in the service of his country—a circumstance which he conceived gave him a claim to the particular care and concern of their Lordships. However painful the delay solicited might prove to the feelings of the parties immediately interested, he thought no consideration of that kind should have any weight in the present case, and that the whole body of the evidence should be laid before Admiral Berkeley for his consideration, and his answer received before the Committee came to a decision. The gallant Admiral had tendered himself as a witness; but without proposing to postpone the decision until his return, he thought him entitled to this indulgence.

Earl of BERKELEY reminded their Lordships, that he had, on a former day, expressed his own wishes, and those of Lady Berkeley, to be examined; but as some doubt was entertained of their competence, he wished them to take the sense of the Committee on that point.

The LORD CHANCELLOR recommended it to the noble Lord to weigh well the consequences, before he persisted in his request.

Earl of BERKELEY replied, that he had the opinion of Counsel in his favour; and had made up his mind on the subject,

that Lady Berkeley and himself were competent witnesses, and ought to be examined.

The LORD CHANCELLOR then said, the standing order of the House required that the pedigree should be proved ; it, therefore, did not mean that his Lordship should give in a pedigree, signed and authenticated by himself, but that such pedigree should be made out by legal proofs. His Lordship then not being a competent witness, neither was the Countess, for the same reason. But as he was pressed for his opinion, in giving it he was sorry to be obliged to observe farther, that as a wife could not by law be a witness for her husband, neither could she be admitted a witness against him. The noble Lords, when they considered the evidence already given, would understand what he meant.

Duke of NORFOLK said, from the little knowledge he had of law, he did conceive his Lordship might be examined. However, as the Countess would not be called upon until all the other evidence was gone through, he thought it would be then the proper time to discuss the question of competence, on which occasion the Committee might be assisted by the twelve Judges.

Earl Bathurst's motion for postponing the farther proceeding until Thursday next was then put and carried.

HOUSE OF COMMONS.

Thursday, June 13.

Mr. BRAGGE brought up the Report of the Committee respecting the Courts of Justice.

On the question, That the Resolutions be read a second time,

Mr. TIERNEY said, that the Judges had about 2,000*l.* per annum, after all deductions for the expences of the circuit, &c. The object of the present motion was, to increase their salaries to 3,000*l.*; this, in his opinion, was an extravagant increase, and he could not, with any consistency of character, agree to it: it was holding out a perilous example, and would give room to claims equally well-founded on the part of the officers of the Army and Navy; the reward of their services had not been increased for one hundred years, while that of the Judges had been already augmented during the present reign. He was perfectly willing to grant the Judges every thing which was necessary for the due maintenance of their dignity; but an increase of 500*l.* per annum he thought amply adequate to that purpose. When the Assessed-tax Bill was before the House, he certainly did say, that as far as it affected the Judges, that we should get with one hand no more than we should be obliged to give back with the other: but to give them half as much again as they had before, was what, in the present overburdened state of the country, he could never bring himself to assent to. With regard to contingent pensions, he could see no necessity that justified them. A pension of 2,000*l.* per annum had this session been granted to Sir James Marriott, to reward him for his long and meritorious services; and it was rightly granted, by an unanimous vote of the House. This was a proper practice; and why was it not to be persevered in? By the mode now proposed, the House of Commons would loose all check and control over such remunerations. A man might in future retire under pretence of ill health; and that retirement having re-established his health, he might come out again, as had already been seen, with his pension in his pocket. This new mode also tended to enlarge the influence of the Crown. It should be recollected, that when objections were urged against sinecure places, the necessity of them was defended on the idea that they afforded an honourable means of remunerating men who had deserved well of their country. To this mode of defence he had no room to object, if they never had been

granted to persons who had no such claim to them. The case of Lord Thurlow was, indeed, in point. His Lordship had given up very extensive business at the bar, and it was not to be supposed that he would accept of the place of Chancellor without having something secured to him in case of a change of Administration. His Lordship had therefore the reversion of the Tellership, which was no more than what should be granted to a man of such uncommon abilities. But had the present mode been adopted, his Lordship would have had 4,000*l.* per annum, and the Tellership of the Exchequer might have been given to another who had no public services to justify such a reward. To these contingent pensions he would always object, as he would now object to an increase of the salary and pension of the Judges, though he was not averse to granting what did not border upon extravagance.

Mr. ROSE said, that the honourable gentleman must labour under a misconception when he supposed that there was an addition made to the Judges' salaries of 1,000*l.* per annum. The addition would be found not to exceed 600*l.* per annum, which would clearly appear when the bill was brought in, and all the particulars of it before the House; it would then be known, that it was the intention of his right honourable friend that the expences of the circuit should be paid out of the 3,000*l.* per annum.

Mr. I. H. BROWNE contended, that the contingent pension could refer to the place of Chancellor only: as to the increased salary of the Judges, he could not think that it exceeded what was necessary to the maintenance of the dignity which should accompany their situation. In his opinion the pensions they might enjoy should not be inferior to the salaries of which they were now in possession.

Honourable Mr. PERCIVAL said, that in any observations he had to offer on the present question, he trusted that he should not be suspected of labouring under any particular bias from professional prejudices. What he had to say was dictated by that independence and freedom of opinion which every Member of Parliament had a right to claim and exercise. The honourable gentleman (Mr. Tierney) who objected to the Resolution, grounded his objection on the supposition, that if the salary of the Judges was to be so considerably increased, the salary of other public officers should be likewise necessarily increased. Indeed the question seemed merely to be a question of degree, and whether too much was not granted for the nature and extent of the services performed. Surely 3,000*l.* per annum, considered in this light, should not be regarded as too

large a sum ; besides, the honourable gentleman should recollect the wide difference there was between the situation of a Judge and the persons alluded to, and the labour and talents that were required to fill it with dignity and ability. They had no laborious preparatory studies to go through ; no expensive education to acquire ; no considerable employments or emoluments to relinquish—the contrary in every point was the case of those who were likely to be called to discharge the functions of Judges. To fill this important situation, an assemblage and combination of ability, of information, of talents, of character, were desirable ; but men possessing such qualifications which naturally entitle them to extensive business and high emoluments, cannot be expected to give them up without there being held out to them something like an adequate indemnification and reward. For these reasons he was of opinion, that the proposed salary was not extravagant. As to contingent pensions, the honourable gentleman should recollect, that when the present business was opened, it was precisely stated, that if the person to whom they had been granted was in possession of any other office, the emolument of it should be subtracted from the amount of the proposed salary. Indeed if the question was proposed to the country at large, there was not an enlightened person, he believed, who would not readily concur in it.

Mr. JONES would not oppose the resolution, but hoped that, when the higher orders were so anxiously attended to, the case of the lower orders of public officers would not be entirely overlooked.

Mr. TIERNEY, in explanation, said, that he never had observed any difficulty of drawing learned gentlemen from the bar, in order to fill the place of Judges, even when the pension was lower, and then men equally able and well-informed were known to hold that situation. He never objected to a Puisne Judge having a pension of 2,000*l.* per annum ; he would even agree with an honourable gentleman (Mr. H. Browne) that they should have a pension equal to their salaries, when old age might oblige them to retire. But he was told that the increase upon the whole would be but 600*l.* per annum ; had not, however, the first Puisne Judge 2232*l.* per annum, the next 2046*l.* and the lowest not less than 1800*l.* per annum?—was he not then well grounded in asserting, that the increase was one half of their salary ? No man would be more reluctant than himself to limit the means that might enable the Judges to enjoy all the comforts and dignity to which their situation was entitled ; but in his opinion 500*l.* additional was fully sufficient, especially in the present distressed state of the country ;

and this he thought should be granted by Parliament only ; for the House of Commons was always found generous and liberal, when services of that nature called for a recompence.

Mr. ROSE and Mr. TIERNEY said a few words in explanation.

Mr. JOLLIFFE approved of augmenting the salaries of the Judges ; and as to the office of High Chancellor, considering all circumstances, he thought that 6,000*l.* would be more proper than 4,000*l.* per annum on his removal ; and, if he were not afraid of being singular, he would move an amendment to that effect on the resolution.

Doctor LAURENCE pronounced a high panegyric on the present Lord High Chancellor, and assured the House of his perfect conviction that that noble and learned Lord accepted his present high office from motives of pure public spirit.

Mr. TIERNEY explained, and said he disclaimed all idea of casting the least reflection, or making any attack on that noble and learned Lord.

Doctor Laurence also explained.

The resolutions were then all agreed to.

Mr. BRAGGE moved, " That an humble address be presented to His Majesty, praying that he will be graciously pleased to issue his Commission to the Great Seal of Great Britain, for examining the duties, salaries, emoluments, &c. of the several offices of the clerks and Ministers of the Courts of Justice of this kingdom, and to examine what regulations may be fit to be established with regard to the same."—Ordered.

Mr. BRAGGE brought up the report of the Committee of Supply. The several resolutions were read a first and second time. On the second reading of the resolution which provides for the pay and cloathing of the Militia,

Viseount BELGRAVE rose merely to notice an abuse which prevailed in that particular. He was sorry to say certain Colonels of Militia, not satisfied with a moderate gain on the article of cloathing, had, in several instances, withheld a part of it—nor did they stop there ; he had heard that some held out inducements to the men to take a small sum of money, in lieu of cloathing, for less than the value of it. He did not state this on general rumour, but particular cases had been pointed out to him. Motives of delicacy should, however, prevent him from mentioning individuals, unless driven to it by some very urgent necessity. He conceived it would be also an act of injustice to do so, because, although the accounts which he had received were true in substance, yet coming from

persons who felt themselves aggrieved, they might, when accurately investigated, turn out to be much exaggerated. He hoped, therefore, he should be under no necessity of proceeding to such a disagreeable length, and that what he then said might operate as a general warning against such an abuse; and while it induced those, who had the power, to examine into and correct it, it might at the same time be the means of awakening those to a sense of their duty in this particular, who had either fraudulently, or, perhaps, thoughtlessly, fallen into so reprehensible a practice. He knew, however, many Colonels who made no profit in the cloathing; on the contrary, feeling for the honour, credit, and respectability of the Militia, they were considerable sums out of pocket in providing extraordinarily for their Regiments, in whose appearance they naturally felt so much pride. The abuse, however, to which he alluded was of long standing; it had been hinted by the Committee of Finance, and also Government had, he understood, entertained an idea of establishing a depot for cloathing the Militia, thus taking it entirely into its own hands; and the idea he hoped to see carried into effect, if the abuse was continued. He did not wish to strip Colonels of any emoluments to which they were entitled; he only wished that gentlemen should not enter into the Militia with selfish, sordid views, but from motives of patriotism and public spirit—such as he was sure influenced the great body of Militia Colonels, who were ready, in the hour of danger, to risk every sacrifice to their country.

Honourable Mr. PIERREPOINT said, it was with regret and concern he was obliged to corroborate what was just stated by the noble Lord. He knew of great abuses and peculations in the subject he alluded to. Enormous things had come to his knowledge in this particular. It was a disgrace to the country that they should be suffered. However, he commended the delicacy of the noble Lord in not naming any individuals at present; but he hoped the Executive Government would look to this evil, and endeavour to provide a remedy for it. Men should not be appointed Colonels to Militia Regiments, unless they had considerable property, or were very respectable, and well known in the county where the men were raised. He knew of many instances of persons being appointed Colonels in the Militia who neither had nor were likely to have any property in the county.

Mr. JOLLIFFE thought this a question which deeply interested the character of country gentlemen, who undertook to serve in the Army for a stipulated pay, and in whom such impositions must be a very great abuse. He thought, therefore, a strict inquiry should be

made into the necessary expence of cloathing, and then it would be easy for Government to regulate the establishment in that particular, and guard against any imposition.

Colonel STANLEY said it was his wish, and it was the wish of many other Officers, that they should have nothing to do with the cloathing of them; that Government should take it on the footing of the Horse Guards, Artillery Men, and others of the like regulation.

The Resolutions were then agreed to.

Friday, June 14.

Mr. Secretary DUNDAS moved, that the order of the day on the Militia Reduction bill be read; which being done, he observed that since this measure had been brought forward, many points had occurred to him which would require much attention; some of the present clauses of the bill might require amendment, and several fresh clauses would be requisite. It would, therefore, be very inconvenient, if not impossible, to discuss all that matter now. It was his intention now only to move, that the Speaker do leave the chair; and then he should propose to go through the bill in the Committee *pro forma*, that the blanks might be filled up; and then he intended that the whole should be printed, and the bill farther committed.

The House then resolved itself into a Committee of the whole House on the bill, went through it, and the report was received immediately. The bill was ordered to be recommitted to a Committee of the whole House on Tuesday next, and to be printed.

Lord HAWKESBURY moved the order of the day on the bill for the improvement of the port of London, &c.

Mr. MANNING informed the House, that he was instructed by those on whose behalf he originated a measure which produced this plan, the merchants of London trading to the West Indies, to do nothing that was illiberal. They adhered to the reasons they formerly assigned in favour of their plan in preference to that which the House had now before it. But they desired that he should oppose no part of this bill, but the compulsory clause in it. This he mentioned, to save unnecessary trouble and delay. He should not oppose the House going into a Committee.

The House then went into a Committee of the whole House upon the bill; and there being only verbal amendments proposed until the compulsory clause came under consideration, they were

adopted. On reading the compulsory clause, which was proposed to continue for twenty-one years,

Mr. MANNING observed, that there had been erected very magnificent docks at Liverpool; there was no compulsory clause in the bill passed with regard to them, such as was now proposed in this. He apprehended many inconveniences to West-India merchants from this clause, if adopted, many of which he enumerated, and among the rest, the great distance of their shipping from their place of residence, which would render their property more insecure than upon the legal quays. He apprehended compulsion to be in its nature inconsistent with the character of a free port, on which the prosperity of trade depended so much. He specified many evils which he apprehended from this clause; and to enforce the objections which the West-India merchants had to it, caused their petition to be read; which being done, he said he was under the necessity of opposing this clause.

Lord HAWKESBURY said, that the whole of the merit of the bill depended on this clause. If the Committee threw out this clause, they would, in substance, throw out the bill, and, therefore, the only question was, whether this bill ought to be adopted or rejected? It was a mistake which some gentlemen had entered into, that the two plans which had been proposed for the improvement of the port of London were inconsistent with each other. So far was that from being the case, that they were perfectly compatible with each other. He hoped to see wet docks erected at Wapping, in addition to the plan which was now before the Committee; he only took this as the most advisable to be adopted in the first instance. Upon the merits of it, the very best judgment had been exercised. The elder brethren of the Trinity House, and the Custom House, had considered both plans; they were clearly of opinion, that that which was now before the Committee ought to be adopted in the first instance. The noble Lord then proceeded to expatiate on the advantages of adopting the present plan; among which advantages that of saving much of the property of the West-India merchants themselves from plunder would not be the least; for it ought to be remembered that almost all the plunder upon the river was between Blackwall and the present legal quays; this would be done away totally by ships being brought in at the Isle of Dogs. His Lordship observed, again, that without this compulsory clause, the bill would be nothing; for the duties would otherwise fall short of what would be necessary to defray the expence of the measure; but that this by no means prevented the merchants' plan

for a dock at Wapping ; on the contrary, he hoped to see that plan also carried into execution.

Mr. LUSHINGTON declared, that he was a friend to competition in general ; but in points of such magnitude as the present, he could not bring himself to think that it was desirable. At all the meetings held at the London Tavern upon the present subject, the majority of the company were always in favour of the plan at the Isle of Dogs, without their opinions being warped by the ingenuity and forcibleness of the arguments urged against it by his honourable friend (Mr. Manning.) He was ready, indeed, to acknowledge, that West-India commodities might not sell so well in that position as in the other ; but the general advantages to be gained by the present plan would more than counterbalance any such disadvantage. It was therefore his opinion that the whole city of London should contribute to the expences, because even those ships which should not wish to go into these docks, would, however, receive great advantage from having the rest of the river made clearer for their reception. All then which he required was, that all should contribute who should reap advantage from the accomplishment of the plan.

Sir WILLIAM YOUNG was adverse to the clause, as far as it militated against the spirit of commerce, and he thought the compulsory clause, which was to be enforced for twenty-one years, would, if adopted, prevent the Wapping plan from ever being put into execution.

Mr. Chancellor PITT contended, that what was now urged, constituted but a part of the great plan which it was in contemplation to accomplish. It would accommodate all parties by taking in the largest ships, and then leaving the rest of the river unembarrassed and commodious, whether the Wapping plan was adopted or not. Besides, the Isle of Dogs could alone receive the whole of the West-India trade, and the Committee were unanimous in opinion, that this should be the first point attended to, not only in that view, but as it would be productive of considerable advantage to the whole trade of London ; the other plan would also prove advantageous to the miscellaneous trade.

After a few words in explanation, the House divided on the clause—Ayes, 46 ; Noes, 17.

The Chairman then reported progress, and leave was given to the Committee to sit again on Monday.

Monday, June 17.

Mr. Chancellor PITT said, it was his intention to endeavour to provide a remedy to an evil of very considerable magnitude ; he meant that of unlawful combination among workmen in general—a practice which had become much too general, and was likely, if not checked, to produce very serious mischief. He could not state particularly the nature of the bill which he intended to move for leave to bring in ; but it would be modelled in some respect on that of the bill for regulating the conduct of the paper manufacturers. He wished to call the particular attention of the House to this important matter. He then moved, that leave be given to bring in a bill to prevent unlawful combinations of workmen.—Granted.

Lord HAWKESBURY moved the order of the day on the London Wet Docks Bill ; which being read, his Lordship observed that there were seventy-four clauses of the bill remaining to be discussed ; some of them were so much to be amended, that it was thought a shorter course to bring in new clauses. He should, therefore, now only propose to go into the Committee to receive these clauses, that the whole might be printed and taken hereafter into consideration on Tuesday se'nnight. That course was accordingly adopted.

Mr. MANNING observed, that with regard to that part of the bill which went to compel ships to frequent the docks, he had the same reasons that he had already expressed for opposing that part of the plan when it should be discussed.

Mr. ROSE moved for the House to resolve itself into a Committee, to consider of the more secure conveyance of ship letters. He then stated, that this measure was not to operate as a compulsion on any persons who should chuse to send their letters by the masters of ships, but was intended as a more secure mode of conveying letters, by their being sealed up in a Post-office bag, and on that account there was to be paid on each letter half the price charged by the packets. He then moved that the Postmasters General be authorised to take up letters for places beyond the seas intended to be sent by ships not employed by the Post-office, and seal them up in bags ; &c. which was agreed to ; and the report of the resolution was ordered to be received on the following day.

Tuesday, June 18.

Lord HAWKESBURY moved the order of the day for the second reading of the bill for prohibiting the export of copper by the East-India Company, for a time to be limited. He then stated, that a longer time having been occupied in the discussion of the business than was expected, and several alterations and new provisions having been found necessary, he should, on account of the advanced period of the session, move to defer the business to another session, when, he asserted, he would bring it forward. He noticed a paper which had been published, called an Impartial Statement of the Evidence on the Copper Trade, by a Birmingham Manufacturer; which paper he considered as an *ex parte* statement, and he concluded by moving the second reading of the bill on this day three months.

Mr. GEORGE said, that the copper sales were free and open, and that the rise in the article sprung from competition alone. He, therefore, conceived it to be unfair that Parliament should interfere in order to reduce the value of the article.

Mr. WILLIAMS mentioned that he had seen the paper alluded to by Lord Hawkesbury, in the hands of a Birmingham manufacturer, who avowed it to be his production.

Mr. Chancellor PITT could hardly conceive that the paper could come from a person interested in the present prosperity of Birmingham. The measure did not tend arbitrarily to fix the price of copper; Parliament might fix the exports and imports of copper, as they did those of corn and wool; and, indeed, it was their duty to take care that no article increased in price in such a manner as to injure the home manufacturers. With respect to copper, it had risen, even whilst this bill was pending, from 113*l.* to 128*l.* a ton. It had been asserted that the biddings were open; but as he had heard that nearly all the purchases were made on account of one company, it would be right to prevent so necessary an article from falling into a few hands.

Mr. RASHLEIGH said that he had just been informed, that one mine in particular could scarcely maintain itself at the present standard.

Sir J. MORDAUNT said he was glad to find the matter was not to be abandoned, as a careful perusal of the report would shew that the situation of the manufacturers evidently required relief.

The bill was then ordered to be read a second time this day three months.

The Marquis of TITCHFIELD rose to make the motion of which he had yesterday given notice. The object of it was to amend the Militia Acts as far as they related to the Surry and Middlesex Militia. As the provisions of those bills now stood, they exposed individuals to infinite expence without procuring any comparative benefit to the public. The Supplementary Militia for these two counties were reckoned at 5820, and raised at the expence of 45,000*l.*; but of those only 1700 had actually entered the service; one third had deserted, and a subsequent ballot was had recourse to in order to make good the deficit. The present mode of making out lists was exceedingly defective, as they were formed by the caprice of a constable, who went from door to door to collect the names, and who, moreover, had an interest in making the list deficient. It was, therefore, his intention to propose, that every housekeeper be compelled, under a pecuniary penalty, to give in a written list of the persons residing under his roof, who were liable to serve. It might be also proper to encourage those who were drawn to pay a sum of money instead of finding a substitute; or if they preferred the latter, not to exempt them until the substitute had actually joined his regiment. He had also to observe, that some blame had been attached to the conduct of a Mr. Stables; but upon inquiry he found that the accounts of that gentleman were perfectly correct. He then moved for leave to bring in the bill.

Mr. MAINWARING corroborated the testimony given by the noble Marquis to the conduct of Mr. Stables.

Colonel WOOD said, that the abuses enumerated by the noble Lord, had also crept into the other regiments of Militia; he, therefore, wished that the same regulations should be applied all over the kingdom.

Leave was then given to bring in the bill.

Wednesday, June 19.

Mr. Chancellor PITT moved for a copy of the grant of King Charles II. to the Duke of Richmond and his heirs, of a duty of 1*s.* per chaldron on Coals carried coastwise from the River Tyne—which was ordered.

The Duke of Richmond's Solicitor then appeared at the bar, and presented the said grant, which, together with certain papers moved for the preceding day by Mr. Rose, was referred to the Committee on the 24th report of the Committee of Finance.

Several instructions proposed by Mr. Chancellor Pitt being agreed to, the House went into the said Committee, in which it was re-

solved, that the Lords of the Treasury should be authorised to contract with the Duke of Richmond for the redemption of his Duties upon Coals, and to grant him in lieu thereof a yearly sum out of the Consolidated Fund, not exceeding the average produce upon ten years preceding the 5th of April 1799. It was farther resolved, that a certain annual sum should be granted to the Master of the Rolls, in lieu of all fees, emoluments and profits whatever.

The House being resumed, the report was ordered to be received on the following day.

HOUSE OF LORDS.

Thursday, June 20.

Their Lordships proceeded in the examination of witnesses, in the case of the Earl of Berkeley; when, after some time,

Lord GRANTLEY stated, that there were several more witnesses to call on the part of the Earl of Berkeley; but from a consciousness the more the question of his marriage was agitated, the clearer it would appear,—and being desirous of indulging his brother, the honourable G. Berkeley, who had expressed an inclination to be examined, he wished to adjourn the farther proceeding to the next session, that that gentleman might have the opportunity he desired.

Lord THURLOW expressed his doubts as to the competence of the House to assume the power with which they were invested by the order under which the present inquiry was instituted. He argued it on the ground of the injustice of binding the right of parties who had no opportunity of making their defence, and answering, by contrariant evidence, the testimony adduced against them. Conceiving, then, the ground to be defective, and that great inconvenience might arise from proceeding farther upon it, as might well be apprehended from the early difficulty encountered in the present case, which, to say no worse of it, was at least a doubtful one, he thought it might, perhaps, occur to him at some future period, when he had considered the subject more maturely, to move to adjourn the proceeding *sine die*.

Lord BATHURST, Earl RADNOR, and the Duke of RICHMOND, then rose in succession, and regretted that the inquiry had ever been instituted, and hoped the question would be

left with the law as it stood, and should be discussed in the Committee no farther.

After some farther conversation between Earl of Berkeley, &c.

Lord THURLOW said, it is in consequence of the defect of the order and incompetency of the tribunal, and not the failure of evidence (the register of the banns and the marriage in 1785 being fully proved), that Lord Berkeley consents to an adjournment, with a view to rectify that order.

His Royal Highness the Duke of CLARENCE then moved that farther proceedings be adjourned; which passed.

On the third reading of the bill for more effectually preventing Seditious Meetings and Assemblies,

Earl of RADNOR moved for the omission of the clause which exempted Lodges of Freemasons from the operation of the bill. He was not himself acquainted with any of their mysteries; but it was a matter of public notoriety that they administered secret oaths, and that their meetings were, in other countries at least, made subservient to the purposes of those *illuminati* who had succeeded in the overthrow of one great Government, and were labouring for the destruction of all others. This he conceived to have been proved in a work some time since published by a very learned Professor (Dr. Robinson), and he was desirous to guard against any similar practices in this country.

Duke of ATHOL contended, that the imputations thrown upon Freemasons by the noble Earl, on the authority of a recent publication, however justified by the conduct of the Lodges on the Continent, were by no means applicable to those of Great Britain. He had the honour of being Grand Master to those of the old institution, and he felt it as a proud distinction, for a more peaceful and loyal body of men no where existed. All discussions upon religion and politics were excluded by the rules of their association, the main objects of which were charity and benevolence. To such regulations as went to prevent the perversion of their institution to the purposes of seditious conspiracy, he could have no objection; and as a proof of the readiness with which they would be acceded to by the Masonic Societies, he need only mention that this very subject had occupied their attention for several years past; and that they would have before this brought forward some plan, had they been able to devise one which would preserve their freedom of meeting for charitable purposes.

Bishop of ROCHESTER observed, that as he was versed in the craft and mystery of Masonry, he should trouble the House with a few observations on the motion of the noble Earl. He agreed

most fully in all which had been stated by the noble Duke who spoke last, with respect to the purity of Masonic Institutions in this country, and the charitable purposes to which they were devoted. There existed nothing in the principles on which they were constituted, or in the practices of their Societies, which was in the smallest degree contrary to religion, to loyalty, to patriotism, and to the strenuous support of the Government under which they flourished. The innocence of the institution was unquestionable, and other objects which it embraced were of the most laudable nature. As he also was a member of the Branch of Masonry which existed in Scotland, he would give his testimony in favour of the purity and morality of that institution. Yet with all his feelings for the support of the Brotherhood, he thought the motion of the noble Earl to omit the clause was in the present crisis highly proper. Their Lordships were not unacquainted, that under the sanction of Masonry the most serious mischiefs had been produced on the Continent. In Germany, particularly, the doctrine of Revolution and Anarchy had been insidiously grafted on the institution; but he was happy he had it in his power at the same time to observe, that the other Lodges in that country into which political opinion had not been introduced, reprobated the flagrant impropriety of such a conduct, which violated the principle and spirit of their institution, and in consequence of it agreed, in a manly and patriotic manner, to suspend their meetings. As secrecy was absolutely necessary, no person could say that the doctrine of innovation, which had diffused itself on the Continent, had not found its way into this country. Such an apprehension became peculiarly alarming, from the consideration that about two years ago there were said to exist here no less than eight illuminated lodges. The statement he alluded to would be found in a celebrated work which was in their Lordships' recollection, and was written about that time. He would, therefore, notwithstanding his zeal in support of the innocence of his brother Masons, give his decided vote for the omission of the clause. For, however strong his engagement as a Mason might be, he had no difficulty in saying, that his love for the Constitution, his regard for the real interests of his country, and his duty as a Peer of Parliament, were paramount to every other consideration.

The amendment being then put and agreed to,

Lord GRENVILLE, though for his own part a stranger to the society and its institution, expressed his firm belief, that no disloyalty existed among the Lodges established in this country; and yet the noble Earl (Radnor) had only anticipated, in some degree, what he meant to propose. Considering the danger arising from

any societies administering secret oaths, he could not approve of the clause for an unqualified exemption. In the mean time, he believed their Lordships would be unwilling to put any unnecessary restraints on so numerous and respectable a body of people, though it might be right to subject them to some precautionary regulations, in order to take care that their establishments should not be perverted to other purposes than what they professed at present. With that view he should, in the room of the exemption clause, propose to substitute four others. The purport of these was, that no Lodges should be entitled to avail themselves of the exemption, unless two of their members should give in a declaration upon oath, that such Lodge had been instituted previous to the passing of the present bill, and was converted to no other purposes but that of Freemasonry. This declaration to be renewed annually, and contain the names of all the members -- to be given to the clerk of the peace for the place or district, and be returned by him to the Justices at the next quarter sessions.

Duke of ATHOL and the Bishop of ROCHESTER declared themselves satisfied with these restrictions.

Earl of RADNOR did not see that the House had any adequate proof of the charitable institutions of the Lodges of Freemasons.

Duke of ATHOL and the Bishop of ROCHESTER assured him of the fact, and that their oaths only respected the *minutiae* of their own proceedings.

The clauses proposed by Lord Grenville were adopted; after which the bill was read a third time and passed.

The order of the day for the House to go into a Committee on the Slave Trade Limitation Bill being read.

His Royal Highness the Duke of CLARENCE observed, that if the noble Lord (Grenville) would agree to let the bill commence from the first of August, much of the time of the House might be spared, as he would have no occasion to offer those remarks which he should be otherwise under the necessity of making.

Lord GRENVILLE having agreed to the proposition of His Royal Highness, the House went into the Committee.

His Royal Highness the Duke of CLARENCE proposed several resolutions, which had for their object to regulate the height between decks, which he contended ought to be in proportion to the tonnage of the vessels. He thought five feet too great a height, as the present ships employed in the trade were for the most part not adapted to admit of it.

Lord GRENVILLE, in a speech of considerable length, opposed the resolutions. He thought five feet the least height that could be

adopted with any probability of the slaves being accommodated in any tolerable manner.

Lord THURLOW supported the resolutions. The merchants of Liverpool and Bristol had been subjected, from time to time, to vexatious inconvenience and expence, by the annual interference of the Legislature with the trade in slaves; and the bill before the Committee could not be passed without totally disregarding the interests of those men. It appeared to him, that the repeated attempts to regulate, as it was called, the Slave Trade, went *de facto* to abolish it altogether; and he thought the authors of the present measure would have acted more manly, had they come forward with a proposition for the total abolition; for then the question would be fully before Parliament, and might be considered in all its varied relations. He would not hastily give any opinion as to the policy of such a measure; but whenever the question should be fairly before the House, he would endeavour to make up his mind upon it. Slavery was, in many communities, the legitimate punishment of crime. The children ought not, certainly, to suffer for the guilt of the parents; but the effect of abolishing this trade would be to punish the children, for they would be held in perpetual slavery by the planters, who, in the present state of things, occasionally emancipated them.

Earl of LIVERPOOL thought the bill very objectionable. He had had the honour of proposing several bills of regulations on the subject of the Slave Trade, and their good effect was confessed by all, because each of them enacted premiums to the surgeons for treating the slaves well. The present bill enacted no such a clause. Nor ought it to be forgotten by the House, that while they talked of humanity to the poor negroes, the capital employed in the Slave Trade amounted to 1,600,000l.; and it was in evidence, that if these bills of regulation should be persisted in, this capital would perish. A very material thing for the House to consider was, therefore, whether, yielding to a cry of humanity, it would pass laws that went to ruin the persons who had embarked that capital.

Earl SPENCER supported the bill.

The House divided, and the amendment was rejected by a majority of 19 to 17. The other clauses being gone through, the House was resumed, and the Report ordered to be received on the following day.

PROTEST on the SEDITIOUS SOCIETIES MEETING BILL.

“DISSENTIENT,

“Because I cannot think that it becomes the wisdom of any Legislature, at any times, to recognize a Society, whose numbers, members, motives, tenets, and pursuits, are unknown to it, and studiously concealed—especially when concealed through the medium of oaths administered by assumed, and, therefore, in my opinion, unlawful authority: and much less, that it becomes the prudence of this House to do so at a time when it is notorious that the supposed obligation of such oaths has been the actual mean of the mischiefs which the Societies suppressed by this bill have effected, and been endeavouring, as asserted by this bill, to effect in Ireland—and when it is still more notorious, that Societies (the same in their origin, in their profession, and their name) have been the instrument by the mean of such oaths, and such secrecy, of shaking in their foundation, in a considerable part of Europe, every establishment, civil and ecclesiastical. The present innocence of this Society as existing in Great Britain, asserted in debate, but not proved, (and, for my own part, believed, but not known,) ought not, in my opinion, even though it had been proved or known, to have been the pretext for disfiguring so salutary a bill, by an exception, and this a permanent exception, in its favour, since it is evident that the essential secrecy of the society of Free Masons has a natural tendency to facilitate treasonable and seditious practices,—since it is historically true that it has already been the instrument of giving such practices effect to an unexampled extent.

“RADNOR.”

HOUSE OF COMMONS.

Thursday, June 20.

Mr. TIERNEY said—Sir, in pursuance of the notice which I gave, I now rise to trouble the House with several resolutions relative to the finances of the country. Sir, I feel some degree of embarrassment, arising from the magnitude of the subject, and the thinness of the present attendance. But from experience I have learnt so to discipline my feelings as to enable me to bear this circumstance without much mortification. In truth, these resolutions grew out of that inattention which has for some time been manifested on this

subject. Sir, it is now three years since any question of the expenditure of the country was agitated ; it is now three years since any inquiry was instituted into the magnitude of that expenditure, the application of it, or the consequences to which it must lead. Whatever opinion may be entertained in doors, out of doors at least it will not be thought wrong that the public should understand, in the form of resolutions, what the financial state of the country is. My object in these resolutions is, to take a comparative view of what the state of the country was at the period previous to the war, and what it is now ; to shew at what rate of expence we are travelling, and what the result must be, even if peace should arrive at the end of the present year. It is with this view that I have drawn up these resolutions ; and if they shall be deemed more voluminous than they ought to be, I can only say that I took as much pains to condense them as I could, and that in the whole of them I have received no assistance whatever ; that they are the labours of one man, totally unsupported ; and that whatever demerit they may possess is all my own. The first resolution relates to the National Debt, and it is extracted from the Report of the Committee of Finance. Mr. Tierney here read his resolutions, which are as follow :

1. That it appears to this House, that the amount of the Public Funded Debt existing on the 5th of January, 1793, was 238,231,248l. exclusive of the Long and Short Annuities to the amount of 1,373,550l. ; of which sums, on the 1st of February, 1799, Stock to the amount of 28,677,680l. had been purchased by, and Annuities to the amount of 119,880l. had fallen in to the Commissioners for redeeming the National Debt ; reducing the actual amount of the debt existing on the 5th of January, 1793, to 209,553,559l. and the Annuities to 1,253,670l.

2. That the amount of the Public Funded Debt, created since the 5th of January, 1793, (including the amount to be created by sums borrowed in the present Session of Parliament, and exclusive of 7,502,633l. 3 per Cent. Stock, and 230,000l. per annum Annuities, created by advances to the Emperor of Germany), is 225,602,792l. exclusive of Long Annuities to the amount of 283,206l. per annum ; of which sums, on the 1st of February, 1799, 8,704,082l. had been purchased by the Commissioners for Redeeming the National Debt ; reducing the actual amount of debt created since the 5th of January, 1793, to 216,898,710l. exclusive of Long Annuities to the amount of 283,206l. per annum.

3. That the total amount of the Public Funded Debt, after deducting the sum of 37,381,771*l.* redeemed by, and the Annuities fallen in to the Commissioners, and exclusive of the Imperial Debt, is 426,452,269*l.* together with Short Annuities to the amount of 549,051*l.* and Long Annuities to the amount of 987,946*l.*

4. That the sum applicable to the reduction of the National Debt may, for the year 1799, be estimated at 4,500,000*l.*

5. That the permanent charge incurred by the National Debt on the 5th of January, 1793, was 9,325,866*l.* per annum.

6. That the permanent charge incurred by the debt created since the 5th of January, 1793, (exclusive of interest payable by Ireland, and including 316,000*l.* permanent interest on the Loan of the present Session,) amounts to 8,247,215*l.* per annum; and that a farther charge of 497,735*l.* per annum is liable to be incurred in default of payment of the interest of certain Loans by His Majesty the Emperor of Germany.

7. That the Unfunded Debt (exclusive of anticipations in the usual form upon the Land and Malt Taxes) amounted, on the 5th of January, 1793, to 10,252,534*l.*

8. That the Unfunded Debt (exclusive of anticipations in the usual form upon the Land and Malt Taxes) amounted, on the 5th of January, 1799, to 17,405,974*l.*

9. That the net produce of the old permanent Taxes, existing previous to the war, was, on the 5th of January, 1793, 14,284,000*l.*

10. That the net produce of the old permanent Taxes, existing previous to the war, was, on the 5th of January, 1794, 13,941,000*l.*; on the 5th of January, 1795, 13,858,000*l.*; on the 5th of January, 1796, 13,557,000*l.*; on the 5th of January, 1797, 14,292,000*l.*; on the 5th of January, 1798, 13,332,000*l.*; on the 5th of January, 1799, 14,275,000*l.*; and on the 5th of April, 1799, 14,574,300*l.*

11. That the net produce of the Taxes imposed since the 5th of January, amounted, in the year ending the 5th of April, 1799, to 7,272,043*l.*

12. That the total value of all Imports into Great Britain, in the year ending 5th of January, 1793, was 19,659,358*l.*; and on an average of six years, ending 5th of January, 1793, 18,685,290*l.*

That the total value of all Imports into Great Britain, in the year ending 5th of January, 1779, was 25,654,000*l.*;

and on an average of six years, ending 5th of January, 1799, 21,356,296l.

13. That the total value of British Manufactures exported from Great Britain, in the year ending 5th of January, 1793, was 18,336,851l.; and on an average of six years, ending 5th of January, 1793, 14,771,049l.

That the total value of British Manufactures exported, in the year ending the 5th of January, 1799, was 19,771,510l.; and on an average of six years, ending 5th of January, 1799, 17,154,323l.

14. That the total value of Foreign Merchandize exported from Great Britain, in the year ending the 5th of January, 1793, was 6,497,911l.; and on an average of six years, ending 5th of January, 1793, 5,468,014l.

That the total value of Foreign Merchandize exported from Great Britain, in the year ending the 5th of January, 1799, was 13,883,885l.; and on an average of six years, ending the 5th of January, 1799, 10,753,688l.

15. That the total sum to be raised in Great Britain, in the year 1799, may be estimated as follows, viz.

Interest of the Public Funded Debt, charges of Management and Sinking Fund, on the 5th of January, 1799, after deducting the Interest payable by Ireland

Interest payable for the Imperial Loan

Interest, &c. to be incurred and paid between the 5th of January, 1799, and the 5th of January, 1800, on Stock created by Loans in the present Session, to the amount of 15,500,000l.

Interest on Exchequer Bills, estimated to be the same as paid in the year ending the 5th of January, 1799

The Civil List

Other Charges on the Consolidated Fund, estimated to be the same as incurred in the year ending the 5th of January, 1799, and adding 26,000l. annuities granted in the present Session of Parliament

Civil Government in Scotland, estimated as before

Pensions upon the Hereditary Revenues, ditto

Militia and Deserters Warrants, ditto

Bounties for promoting Fisheries, Linen Manufactures, &c. estimated as before

Charges of Management of the Revenue, ditto

Supplies voted for 1799, exclusive of one million to defray Vote of Credit, 1798	29,947,000
Advance to Ireland	3,000,000
Vote of Credit for probable contingencies	3,000,000
	£. 59,443,552

16. That it appears to this House, that the gross receipt of the revenue (after deducting re-payments for over entries, drawbacks, and bounties in the nature of drawbacks,) amounted, in the year ending the 5th of January, 1799, to 26,039,046l.

That the Tax on Income is estimated to produce a sum of 7,500,000l. per annum.

That the Tax on Imports and Exports may be estimated to produce a sum of 1,500,000l.

That permanent Taxes have been imposed in the present Session of Parliament, calculated to produce 316,000l.; and that, estimating the gross receipt of the revenue to continue the same as in the year ending the 5th of January, 1799, the total amount to be raised by taxes, for the service of the year 1799, may be computed at a sum not less than 35,355,046l.

17. That it appears by the Report of a Committee of this House in 1791, that the actual expenditure of the Peace Establishment (including the annual million for the Sinking Fund), on an average of five years, ending the 5th of January, 1791, was £. 16,816,985

That the additional permanent charge incurred by the debt created since 1793, exclusive of interest payable by Ireland, is 8,247,215

That the additional charge to be incurred for increased amount of Exchequer Bills outstanding, is 55,000

That the additional charge incurred for interest on Navy Debt, is 150,000

That the additional charge incurred on the Consolidated Fund, is 145,025

That the additional charge incurred for a sum annually voted for redemption of Debt, is 200,000

And, That the future Peace Establishment (exclusive of any charges to be incurred by interest on sums to be paid on winding up the expences of the War, exclusive of any increase of Naval or Military Establishment, and exclusive of 497,000l. Interest payable on Imperial Loans) cannot be estimated at less than 25,614,225

18. That the amount of 3 per cent. stock to be redeemed, together with the annual interest thereon, by the Tax on Income, is 35,150,000*l*.

That the produce of the Tax on Income, as appears by an estimate before this House, may amount to 7,500,000*l*.

19. That during the continuance of the Tax on Income, the expenditure of the Peace Establishment cannot be estimated at less than 33,114,225*l*. per annum.

20. That supposing the War to end with the year 1799, the 3 per cents. to remain on an average at 70, and the Tax on Income to produce 7,500,000*l*. per annum, the sum of 35,250,000*l*. together with the interest payable thereon, would not be redeemed before the month of November, 1803.

21. That supposing the War to end with the year 1800, and the same sum to be borrowed on the credit of the Tax upon Income for the service of that year which has been raised for the service of the present year, viz. eleven millions, and to be funded in 3 per cents. at 60, the total amount of stock to be redeemed would be 53,583,000*l*. together with the interest payable thereon; and estimating the produce of the Tax on Income to be 7,500,000*l*. per annum, and calculating the 3 per cents. to remain on an average at 70, such redemption would not be completed before the month of November, 1806. The probable annual expenditure during the first five years and a half of Peace would therefore be upwards of thirty-three millions, exclusive of any charges to be incurred for sums to be paid on winding up the expences of the war; exclusive of any increase in the Naval or Military establishment beyond those of the last Peace, and exclusive of the interest payable on the Imperial Loans.

After the honourable gentleman had read his 20th resolution, he said, "I pray that I may not be deceived in the first supposition expressed in this resolution; I hoped I should not be deceived in the second; but if I am rightly informed, the produce of the Income Tax will not be six millions. Sir, if any gentleman has failed more than another, it is the right honourable gentleman, in his estimates; he first took the Income Tax at ten millions; he took the Assessed Taxes at eight millions, then at seven, till at last he got down to four millions and a half. I do not blame him, but surely I may say that his estimates are not to be taken as Gospel. I say, then, Sir, that if the war should end even this year, the Income Tax will be fastened upon the country for four years and a half; that whatever adds to the prosperity of the monied man, adds burdens to the man who is not a stockholder. And all this applies

to the supposition of peace being made at the end of the year 1799. But does any man flatter himself that this will be the case? Would not any man be glad to compound, if he were sure that peace would be made at the end of the next year? I might, perhaps, be justified in going farther, but I stop at the end of the year 1800.

Sir, gentlemen will thus perceive that I have done little more than put into my resolutions the Report of the Committee of Finance. It is, indeed, a melancholy thing for a country such as this, to go on year after year without inquiry or investigation—[“Hear! hear!”]—I think I know the meaning of that exclamation. I beg to be understood, that I am not throwing the slightest blame upon the conduct of others; but speaking of myself, I say, I could not flatter myself with doing any good. I have not brought forward any measures this session, and even the resolutions I have just read were not in my contemplation ten days ago. But when I heard the language held by a right honourable gentleman opposite me; I saw the importance of the people looking at the real state of the country. Those gentlemen expressed a wish to overthrow the present Government of France; I do not mean to assert, that they pledged themselves to it; but still, Sir, I am bound to suspect that they will act upon a project which they deem to be the only one likely to be effectual. I, therefore, thought it absolutely necessary to do something that should shew the people the actual state of the finances. The result of all these resolutions is, that in seven years we have doubled the National Debt; that we have doubled the permanent taxes; that by unprecedented good fortune, we have seen the revenue amount to a sum beyond even the right honourable gentleman’s most sanguine expectations; that at the rate we are going, we have, in this one year, to meet an out going of sixty millions; that if peace should arrive at the end of the year 1799, the peace establishment to November 1803 must amount to 33 millions; but if the war should continue to the end of 1800, that then there must be an annual outgoing during the first six years after the peace, of 33 millions. Sir, I will fairly say, that from the facility we have met the present burdens, we may, if necessary, meet more; but I doubt whether in peace we should submit to the same burdens. Under the zeal that pervades all ranks of people, men may be unwilling to examine accounts. But does the right honourable gentleman think that six years after peace, when this fever has abated, that we shall be able to bear such an expenditure as 33 millions? Is there any thing in the last seven years to make any man think we can bear a peace establishment double in its amount to what it was? Is there any one who does not believe

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that there must be considerable alterations after peace? Is there any one who doubts that some part of our prosperity arises out of the convulsed state of Europe? Above all, is there any man who loves the Constitution, that does not feel the danger in which it must be involved from the total transfer of the property of the country? Loving the Constitution as I do, I feel, and deeply feel, the ravages which this enormous expenditure is making upon it. I see the middle ranks giving up many of their comforts; I see the upper ranks likely to be borne down by new men. If ever there was a measure which went to the transfer of property, it is this Tax upon Income. The monied man lends his money at the rate of 56 or 57 per cent. The right honourable gentleman, under the alluring name of raising the supplies within the year, swells the profits of all who are engaged in the stocks. The sudden rise does not arise from the prosperity of the country, or from the influx of wealth, but from the labours of the tax-gatherer. When peace comes, if the tenth of our incomes goes to the sinking fund, it will be extravagantly to enrich all those who have lent their money. There is, besides, nothing so injurious to the prosperity of the four millions and a half fund as this Tax upon Income. A circumstance has occurred lately, which will illustrate what I have said. We have had a proposition made for increasing the Judges' salaries. They are increased, not from any particular merit, because, though I am inclined to give them every credit, and though I think as highly of them as possible, they would themselves, I am sure, be displeased with me, if I were to say that they had more merit than their predecessors. But circumstances render it necessary that they should be enabled to maintain their rank in society. Does the right honourable gentleman mean to say that the country has no interest in enabling the officers, or the Members of the Church, or the Magistrates, to main their station in society? We now know, from the circumstance of a Judge who has 2,000*l.* a year wanting 500*l.* a year additional, what a gentleman of 2,000*l.* a year wants. God knows the gentlemen of the country are its best support. But this expenditure makes men change all their former habits, or drives them to seek for an equivalent, where they never dreamt of seeking one. In the present Parliament, we know that no seats are purchased, and no boroughs sold; but in former Parliaments we know that it has been so, and that it may be in future. But I put it to gentlemen, what will be the description of Parliaments which a few years more may send? If gentlemen should be driven to expose their property to sale, who will be the buyers but the monied men? If a gentleman sells the fee simple of some property, who will the monied man return but

the monied man? Sir, if you preside here in future Parliaments, you will see great changes. There is nothing more respectable than the English merchant, but I should be sorry to see all here of that description. The operations of the right honourable gentleman tend to raise men suddenly. Where there are popular representations, some good may be done; but in close boroughs, which were formerly, though not in this Parliament, as I have before said, sold, the purchasers will all be from the city of London. Sir, I shall conclude with moving my resolutions. I hope the House will give me credit for having stated them as accurately as I could; I know of no difference of opinion that can be entertained, except upon the two last."

Mr. Tierney's motion on the first resolution (which was seconded by Mr. M. A. Taylor) being put,

Mr. Chancellor PITT said, that as the honourable gentleman had brought forward his resolutions with a view of drawing the public attention to the financial state of the country, and in order to have his opinions recorded upon the journals, he wished that the subject should undergo the fullest discussion. He thought that the fairest mode then would be, to print the resolutions, as had been done on former occasions, and then appoint a future day for taking them into consideration. The honourable gentleman seemed willing to indulge in the gloomiest prospect in which our affairs could be presented, and this he had particularly discovered in the latter part of his speech. He himself entertained very different opinions on this point, and he had, at great length, on a former occasion, demonstrated the grounds of confidence in our prosperity and resources. Since, however, the honourable gentleman had taken up the subject in this manner, he wished it to be fully considered; and he had no doubt that he should be able to shew, that far from having reason to contemplate our situation in a melancholy point of view, our resources were adequate to support any effort, however lengthened, which we might be called upon to exert; and the reasons of his conclusions he likewise was desirous specifically to record. He therefore moved, that the resolutions should be printed, and taken into consideration the first open day next week.

Mr. TIERNEY said, he rose to second the motion with the utmost satisfaction; but, he hoped, that the resolutions which might be moved by the right honourable gentleman should be likewise printed previous to the discussion. He could not help noticing what the right honourable gentleman had said of his having expressed such gloomy apprehensions. He had trusted, indeed, that he had guarded against any such construction; he had said that he should

be most unwilling to damp the ardour of the country; he had only attempted to shew that the mode in which we carried on the contest ought to create apprehensions in the minds of gentlemen. He meant distinctly to state, that his great object was to bring this question fairly before the House—Ought we to go on one month for the purpose of overturning the Government of France? Whatever was necessary for the honour of this country, he should be as eager to adopt as any gentleman in the House.

The resolutions were then ordered to be printed, and taken into consideration to-morrow se'nnight.

Friday, June 21.

Mr. Chancellor PITT acquainted the House, that he had a Message from His Majesty to this House, signed by His Majesty; and he presented the same to the House; and it was read by Mr. Speaker, and is as followeth, viz.

GEORGE R.

His Majesty recommends it to the House of Commons to consider of enabling His Majesty to make remittances, from time to time, to be applied to his service in Ireland, in such manner as shall be approved by the Parliament of that kingdom, to an amount not exceeding three millions, on provision being made by the Parliament of Ireland for defraying the interest and charges of a Loan to that amount.

G. R.

Mr. Chancellor PITT moved, that His Majesty's gracious Message be referred to a Committee of Supply.—Ordered.

Mr. Chancellor Pitt moved the order of the day on the duty on salt in Scotland; which being read, the House resolved itself into a Committee of the whole House.

Mr. Chancellor Pitt observed, that the duties lately imposed upon salt in Scotland, had been found to be such as to be attended with very serious inconvenience to that part of the kingdom. It might be necessary, perhaps, hereafter to regulate the whole of the duty on salt, as it referred to different parts of this kingdom; but at present, he should only propose a diminution of the duty in Scotland upon that article, and to reduce it to four shillings per bushel. He therefore moved, That the present duty and drawback on salt in Scotland, do cease and determine—

That on every bushel of salt in the salt-works in Scotland, there be imposed a duty of four shillings, and so in proportion for any greater or less quantity—

That on every bushel of Scotch salt imported into England or Wales, there be imposed a duty of six shillings, and so in proportion on any greater or less quantity—

That on every bushel of Scotch salt that shall be exported beyond seas, &c. there be allowed a drawback of four shillings—

That on every bushel of salt in Scotland employed in manufacture, there be allowed a drawback.

All these resolutions were passed.

Mr. M. A. TAYLOR rose to make his promised motion relative to the Nabob of Oude. He began by stating, that he was well aware of the general disinclination of the House to enter into any discussion upon Indian affairs: this arose from a variety of causes; in the first place, the length to which those inquiries had led a few years back, and the asperity with which they had been conducted, as well as the different personal interests and animosities which seemed to prevail in that quarter, had fixed in men's minds most unfortunately an aversion to that subject. He could, however, assure the House, that the question which he was to bring before them rested in a very narrow compass indeed; that it was one that stood upon the plain principles of moral justice, fettered with no local politics, nor encumbered with doubts as to Eastern customs. He would also satisfy gentlemen, that from him, at least, they would hear no language that could be construed into harshness or malevolence; he would state the case in as strong language as he thought the transaction merited, but he should avoid asperity to individuals. He also hoped the House would give him credit when he said, that to the parties concerned in this revolution he could not entertain a particle of ill will; he had no private interests to serve in that part of the world, any more than in this; he had no connections he wished to provide for, or on whose disappointment, in their views of promotion, he could entertain a disgust—To speak the truth, he had no acquaintance or friend who could sway him in this business: his object was, to vindicate the opinion he always held with respect to the Government of India, that the public faith ought strictly to be kept with the native powers in India, and that they should not wantonly be set up or pulled down at the pleasure of the Company's servants. These were the sentiments, too, avowed by the right honourable gentleman who presided at the Board of Control, recognized by him and the House on the debate upon the India bill, and at all times when the Government of India was the subject of discussion. What he now complained of was, a departure from that principle in the most flagrant manner, and for which he could find no excuse or justification. Had his

mind not been impressed with this, he should have followed the course which many other Members of the House did, namely, leave the general management and control over India in the hands where Parliament had placed it. He begged to be understood, that the right honourable and learned gentleman was the object of his attack in this motion, and in any subsequent proceedings under it. With the Government of Bengal, or with Lord Teignmouth, he had no concern—the Board of Control was responsible to this House and the Country: if the Governor General in India had acted wrong, it rested with the Board of Control to put the matter into a course of trial before the Tribunal lately established for that purpose: if the Governor General had done right, the right honourable gentleman would of course avow and defend the measure. After dwelling some time on the responsibility of the Board of Control, he said he would shortly state the nature of the transaction that took place in the province of Oude, and the revolution consequent upon it: the House could not expect that the detail would be strictly accurate, as he had not the full means of information, but it was to obtain information that he made the motion for papers. Of all the provinces not immediately but indirectly dependent on the Government of Bengal, the most considerable in wealth, extent, and population, was the province of Oude: he entered into the nature of its connexion with us, and shewed the reasons why the Councils of the reigning Nabobs of that territory should be swayed a good deal by our Government: he gave a character of Sujah Dowlah and Asoph ul Dowlah, and described the riches and treasures which he understood were collected by them; he stated Asoph ul Dowlah to have died at Lucknow on the 22d of September, 1797; that Vizier Ali Khan, who had been declared by himself while alive as his son and successor, succeeded to the Musnud, though not immediately as his Investiture wanted the approbation of the Bengal Government; when that arrived, he was placed on the Throne with the consent of Mr. Lumsden, the resident. He must here observe, that doubts had often been started as to the legitimacy of Vizier Ali; but he would ask, whether, even in this country before an English Jury, Vizier Ali could have been set aside as a spurious offspring after all the declarations of the father as to his legitimacy, and the agreement of all persons, that he was so considered both in the Seraglio and in the Country? But he should not go into this at present; for if the inquiry proceeded, he should have little difficulty of satisfying the House, that no Governor General ought to have displaced Vizier Ali on that ground, without receiving positive instructions from home authorizing him so to do. The Governor

General, however, attended by Sir Alured Clark, left Calcutta in November, and proceeded by Dawk to Benares; and having there remained a short time, and collected a quantity of troops, proceeded to Seranpore, and leaving the forces at no great distance from the Frontiers, ultimately proceeded to Lucknow, where they were received by Vizier Ali, and had houses assigned to them, and every suitable provision made for them. About the 8th of January, 1790, the Governor General taking some alarm, or making some pretence or another, left Lucknow very precipitately, and joined the army, where the Vizier Ali, astonished at this circumstance, soon after followed him, making every submission, and expressing great uneasiness at any thing that could induce the Governor General to quit Lucknow so suddenly. All remained in this state till the 19th or 20th, when Suadit Ali, who had arrived at the camp in a private manner, was declared Nabob of Oude, and carried with an escort to the capital. He then stated, that Suadit Ali was brother to the late Asoph ul Dowlah, and was a person of whom he was sorry he could not speak in any favourable point of view—he here adverted to his general bad character, and declared he was the last person he would have placed in any situation of trust and consequence. After dwelling a little time on this, Mr. Taylor called on the Board of Control for a full explanation, and for such papers as could elucidate the transaction: he assured the House, that if on a fair inquiry this revolution could be justified upon good grounds, he would be ready to give up the question; but if his opinions were confirmed on mature deliberation, he would, whether he was supported or not by other gentlemen, proceed to censure the Board of Control for permitting their sanction to be given to the measure.

Mr. Secretary DUNDAS had no objection to the production of a part of the papers; but the motion was by far too general, and, if agreed to, might be attended with very unpleasant consequences to the country, inasmuch as some of the papers must, from their nature, contain general observations on the character, the conduct, the relative situation and force of persons and districts, that might be seriously affected by the disclosure of such circumstances. This objection was particularly strong on the eve, as at present we were, of our fleet going to India. But he would furnish the honourable gentleman with a document—the minutes of Lord Teignmouth—in which were to be found facts which, to his mind, were conclusive in proof of the policy and justice of the measure in question, and which he really believed would, if attentively and candidly perused, as he had no doubt would be the case, also bring home conviction

to the mind of the honourable gentleman. If, therefore, the motion should be so limited as only to require the production of that document, he would not oppose it; and he pledged himself farther, that if more papers should be found necessary to throw complete light on the subject, provided the production of them should not be imprudent, he would agree to their being laid before the House. Here the right honourable gentleman entered generally into the question of the legitimacy of the deposed Nabob, and contended, that he was one of a spurious brood that the Nabob Asoph ul Dowlah had adopted as his children. This Prince purchased thirteen pregnant women, and had them brought home to his Palace, there to be delivered of the children. The deposed Nabob was of this family, and the child too of a very low person, so low that he was not permitted even to approach the interior of the Palace. He could not subscribe to the character given by the honourable gentleman of the present Nabob of Oude, and upon the whole, justified most fully the whole of the transaction, assuring the House, that when the matter should be fully investigated, it would be seen that the Company had acted justly, according to sound policy, and in strict conformity to the wishes and laws of the people of Oude.

Major METCALFE gave a detailed account of the whole transaction, and of many of the events of Asoph ul Dowlah's Government, and vindicated in very warm terms the character of Lord Teignmouth. He contended with Mr. Dundas, that the deposed Nabob was of a spurious brood, but acknowledged that Asoph treated him with every tenderness and distinction; that he was educated in the best style of that country; and farther, that if Asoph ul Dowlah had made a will, it would probably have been in favour of the Vizier Alcoran. In mentioning Soujah Dowlah, the father of Asoph, the honourable Member stated, that he had two thousand wives, and thirty-six children. He next went into a general history of the birth, &c. of the deposed Nabob, and concluded with concurring in opinion with Mr. Dundas, that the minutes of Lord Teignmouth contained every thing that could be required to come to a fair decision on the subject. He thought it might have a very bad effect in India, when it was known that a Member of the House of Commons, and a Manager on the trial of Mr. Hastings, agitated such topics as the present, and expressed his regret that the honourable gentleman should have brought the matter forward. However, he would not oppose the inquiry; and if the minutes of the Governor General should not be sufficient, if he could furnish any useful documents from the India-house, he should do so with pleasure.

Mr. M. A. TAYLOR, in reply to Major Metcalfe, observed, that if the fear of doing any mischief in India was to be the uniform reason given why subjects of that nature were not to be discussed, the doors of the House of Commons might as well be shut for ever. For his part, he would agree to no such ideas, and he would always agitate every question which seemed to merit investigation: he was sure the public, as well as the honourable gentleman, must give him credit for his motives. He agreed with the honourable gentleman as to his construction of the Mahommedan Law, and wished he could bring his mind to concur with him in the rest of his speech. The character and integrity of Lord Teignmouth had nothing to do with the transaction: if it was to be vindicated as a proper measure, it must be defended by itself, independent of any other consideration whatever.

With respect to what had fallen from the right honourable and learned gentleman, he was happy that no difference existed betwixt them as to the persons who were responsible; he should always consider the head Board of Control as the object to be attacked. As to any declarations made by the right honourable gentleman of his intention to avow that the conduct of Lord Teignmouth was agreeable to his ideas, and that he would support the present Nabob of Oude at all hazards; they made nothing in the discussion, and would not weigh in the debate on the merits.

Mr. Taylor said, that he could not acquiesce in the offer made by Mr. Dundas of Lord Teignmouth's minutes; when that person's acts were called in question, it was absurd to take his state of the case only as satisfactory: what he wished for, was a full and impartial detail of the business from the best documents that could be obtained.

Mr. Secretary DUNDAS said, that what he had offered was the Minute of the Council, accompanied by all the evidence and documents; and this was all that could be requisite in the present case.

Mr. M. A. TAYLOR said, as he now understood that the evidence was contained in Lord Teignmouth's minutes, he would take that offer for the present.

Monday, June 24.

Marquis of TITCHFIELD moved the order of the day for the second reading of the Middlesex and Surry Militia Bill.

Mr. JOLLIFFE objected to the bill. He said it was particularly complained of by the people of Surry, with many of the

most respectable and wealthy of whom he had conversed on the subject.

Mr. SPEAKER observed, that any objection to the particular provisions of the bill might be made in a Committee; but the second reading could only be opposed on the principle of the bill.

Mr. JOLLIFFE said he objected to the principle also.

Marquis of TITCHFIELD hoped the honourable Member would not persist in his opposition to the bill, as the principal thing aimed at was to enact some regulations for the application of the money in the hands of the clerk of the Lieutenancy for Middlesex. With respect to the particular objections urged against that part of the bill which related to the county of Surry, he was not then prepared to offer any opinion.

Mr. MAINWARING was of opinion that the principle of the bill was to prevent the abominable frauds practised on the counties by persons offering themselves as substitutes.

The bill was read a second time, and ordered to be committed.

Mr. BURROWS moved, that it be an instruction to the Committee that they have power to extend the provisions of the said bill to the county of Kent, which was referred to the said Committee.

On the motion of Mr. Chancellor PITT, the House resolved to itself into a Committee of Ways and Means.

Mr. Chancellor Pitt moved the following Resolutions:

For the service of Ireland	- - - -	£. 3,000,000
Extraordinary services of the army for 1799	- -	2,500,000
Transport service for 1799, and for the maintenance of the prisoners of war at Hull	- -	1,307,200
To make good the sum that may be awarded under the seventh article of the American Treaty	- -	60,000
To enable His Majesty to grant indemnification to Lord St Vincent and Sir Charles Grey for the Decrees of the Court of Admiralty relative to certain captures, &c. in the West Indies	- -	35,000
To Mr. Ashton and others, executors of Robert Rees, broker, being the amount of the sums due from said Rees on the first payment of the Loan of seven millions and half which he had forfeited, not having made such payment	- - -	4,235

The Report was ordered to be received on the following day.

The House, in a Committee of Supply, agreed to a Resolution that 34,145l. 2s. 9d. the surplus of the sum voted for the Extraordinary Service of the Army, 1798, shall be applied to defray the expences of 1799.

Tuesday, June 25.

The House went into a Committee on the Small Note Tax Bill, when a clause was proposed to exempt the two Royal Chartered Banks of Edinburgh from the operation of the bill, on the condition that the Proprietors should annually give in upon oath a statement of the amount and number of the notes they issued.

Sir WILLIAM PULTENEY strongly objected to the clause, as contrary to the great and general principle of all taxation, viz. that no tax should give a preference to one trade over another, a principle to which was principally owing the great commercial prosperity of this country. Besides, such an invidious distinction would tend to throw a stigma on the other banks, and discredit them with the public. In order to do away the bad effects of that distinction, it was his opinion that the Linen Bank, which was also a chartered bank, should be included in the proposed exemption. If not, it was his determination to take the sense of the Committee upon the adoption of the clause.

Mr. W. DUNDAS said, that the Royal Banks of Edinburgh should not be confounded with the other Scotch Banks, the principle and purposes for which the former had been established being widely different. The Royal Banks of Edinburgh issued notes to the amount of a million, or one million two hundred thousand pounds, and were calculated to minister to public convenience and utility. The others, on the contrary, issued only to the amount of one hundred thousand pounds, and went merely to answer their own private purposes. It was moreover to be observed, that what the worthy Baronet proposed would go to extend the distinction and increase its supposed bad effects, rather than limit and diminish them.

Mr. BURDON wished that no exclusive privilege had been granted to the two Royal Banks; but since it had taken place he saw no reason why it might not be extended to a third.

The Committee then divided upon the clause:—

Ayes, 73; Noes, 12.

The Committee then went through the other clauses, and the Report was ordered to be received the next day.

[JUNE 25.]

Upon the question for going into a Committee on the Treason Forfeiture Bill,

Mr. ABBOT said, that in moving for the Speaker's leaving the chair, he wished to recall the attention of the House to the general nature of this bill, which hitherto there had not been any convenient opportunity of discussing, although it had been some time before the House: and as the honourable Member then proceeded to open the subject by referring to the leading topics of his former speech upon moving for leave to bring in the bill, we have obtained a correct account of that speech, which was to the following effect:

“ When this Report (viz. from the Committee of Secrecy) first came under our consideration, I took occasion to call the attention of the House to those passages in it which state to us, not only that treasons and seditions of the most dangerous tendency are now plotting in this country by persons of mean note and desperate fortunes, but also “ that they have received, in some degree, the countenance “ and pecuniary aid of persons in higher situations of life.” At the same time, I also took the liberty of calling the attention of the House to the present state of the law respecting the forfeiture of inheritances upon attainder of High Treason, as a matter intimately connected with the means of repressing traitors of this rank and description; and I presumed to represent to the House, that upon confronting the actual state of this branch of the Law with the existence of these treasonable practices, it appeared to me to become the indispensable duty of Parliament at this juncture to interpose its authority, and not to suffer the Laws to be relaxed by any accidental event, at a time when the dangers arising from these crimes are the most alarming.

Sir, the more I have since reflected upon this question, and the more I have conversed upon it with persons both in and out of this House of various descriptions, whose sentiments are entitled to the greatest respect, either for their learning in this branch of constitutional jurisprudence, or for their general knowledge of the state of opinions in this country, the more I have been confirmed in thinking it right to propose to this Committee an express Resolution for the purpose of preserving the Law of Forfeiture upon what I conceive to be its true footing, and for establishing it permanently in the same extent to which it was carried after the Union, when the same uniform Law of Forfeiture was extended throughout Great Britain.

The general policy of such a measure appears to me to be justified by the fundamental principles of all government, and to have been sanctioned by the universal concurrence of the most enlight-

ened nations in all ages. Certain it is, that we find it interwoven with the whole frame and texture of our own Constitution ; and I trust that it will be deemed, at this crisis, a measure of absolute necessity to assert its justice, and perpetuate its consequences.

I am always inclined to think, that whenever we find the practical experience of all ages to be in favour of any measure of policy, we shall find upon examination that it rests upon principles which are sound. Of the forfeiture for State offences, it has been long ago said, and truly said, "*Id et antiquum est et omnium civitatum.*" And if we examine the principles on which this practice is founded, surely they will appear to be as conclusive as they are obvious ; when we recollect, that all property is the creature of civil society, —that its tenure, conditions, and duration, must be modelled by positive Law,—and that the dominion over property which is allowed to each individual, and enables him to alienate it at his pleasure, being allowed only because it operates to the general interest and prosperity of the State, the resumption of it is also strictly consistent with the true ends of civil society, when the individual to whom it is imparted aims at the destruction of the State to which he is indebted for protection.

Every wise Government will, for its own preservation, employ, of course, the strongest means ; and one of the most powerful checks for the repression of this specific crime is to be found in the infliction of forfeiture ; for Treason being in its formation slow, progressive, and deliberate, the individual, who is brooding upon his plans of guilt, when he looks round upon those who are connected with him by the nearest ties of existence and affection, must (according to the probable influence of every principle implanted in human nature) feel his ambition damped and his resolution unnerved, if not by the dread of his own hazard, at least by the prospect of involving those in his own ruin whom by his very machinations he is seeking to aggrandize.

I know that it is sometimes objected to this policy, that it overlooks the considerations of compassion which are due to the heirs of the offenders. To this, however, there are many answers. In the first place, that the same event which has happened to them by the guilt of their ancestor might equally have happened, if he had dissipated the same inheritance by his folly ; and that, in either case, it is not an injury, but a misfortune. But a more conclusive refutation of such an erroneous reasoning is to be found by pointing out, that such a view of this subject is partial and false ; and false, because it is partial ; and that upon the same ground, if a more extended view be taken of the same subject, the just commiseration will appear to

be due to the numberless individuals who would become the sufferers in those scenes of blood and confusion; if they were not protected by the terror of these punishments. And it is always to be kept in mind, that in every wise and well-framed Government the very power of resumption is placed in the hands of the Sovereign, who may either remit the forfeiture wholly, or may apply it for the indemnification of others, at least equally innocent, who may have suffered more, or may hold the forfeiture as a pledge to be redeemed by the future loyalty of those very persons whose expectations have been frustrated by the disloyalty and guilt of their ancestors. A

That these general principles upon which the question rests are satisfactory, I think most men will agree; but to us who have the happiness to enjoy the blessings of the British Constitution, (not the production of any abstract theory or untried speculation, but the practical result of accumulated experience) this matter cannot admit of any doubt: for most unquestionably it has been the invariable policy of the Law of England, from before the conquest down to the present century, that forfeiture should be the penalty of Treason. In the earliest times, every estate in fee-simple was liable to forfeiture; and by the statutes and adjudications of subsequent ages, the forfeiture has been gradually extended to hereditary dignities and offices, to trust estates and entailed estates, to freehold leases, to copyholds, and even to dower.

Upon this subject, it is extremely remarkable, that although the Law of Treason, both in its definitions and its mode and circumstances of trial, has been alternately extended and contracted by the struggles of contending parties, yet the principles of forfeiture have been universally recognized, and its penalties maintained throughout.

It is remarkable, that when the Treasons, which were created in such abundance during the wars between the houses of York and Lancaster, were reduced by the act passed on the accession of Queen Mary to the standard of the 25th of Edward the Third, yet the forfeitures were nevertheless kept in force. The cumulative Treasons of the last century have been since most justly reprobated; and at no time has the liberty of the subject stood so securely upon this question as it stands since the act of the last Parliament relative to Treason, because that Law has given a legislative interpretation upon many points which formerly rested upon judicial construction, and has fixed the definitions of the offence in terms more distinct and explicit than we find them in any former period.

Nor does the matter rest here. We have also to remark, that the circumstances of trial for Treason have also varied, but without

any variation in the Law of Forfeiture. The Act of King William, which gave to the prisoner the benefit of a full defence by Counsel, and provided him with a compulsory process for his witnesses, was, in my judgment, a great and necessary improvement; but it must be recollected, that the very same act recognizes the penalties of Forfeiture, and in no degree curtails them. A farther alteration, indeed, was introduced in the reign of Queen Anne, which required lists of the Jurors and of the witnesses for the Crown to be delivered to the prisoner ten days before his trial. But this, Sir, was a change, in my opinion, much to be regretted; and I speak not this lightly; I have for this opinion the authority of Sir Michael Foster, a great authority upon these subjects, who plainly condemns it as detrimental to the interests of the Public, which (he says, and truly says,) are deeply concerned in every prosecution of this kind, which is well founded: and I have also a still greater authority, that of Parliament itself, which has since found it necessary to rescind this provision in all the inferior sorts of Treason; and I have no hesitation to declare, that if ever it shall be rescinded totally, and if the mode of trial for Treason shall be restored to the footing upon which it stood by the Act of King William, it will be a great improvement in the administration of criminal justice.

But be these matters as they may, thus much appears incontestably, that whatever changes have taken place in the Law of Treason, the principle of Forfeiture has been preserved throughout, and confirmed in the best times; at a time when the transactions of the Revolution were fresh in every man's mind, this principle was acknowledged as fit to prevail; and at the Union it was also carried in its fullest extent into Scotland.

With this view of the question before us, it may be thought somewhat extraordinary that we should now be called upon to decide whether we shall any longer retain this safeguard of the Constitution, or relinquish it for ever; but the circumstances which oblige us to decide are also extraordinary.

It so happened, that in the same Parliament which passed the Law for improving the Union in 1708, and in the same bill which established the Law of Forfeiture in Scotland, an attempt was made in this House to restrain Forfeiture in all cases to the life of the offender, or, in other words, to abolish it; but the wisdom and firmness of Lord Somers prevailed on the Lords to stop so rash a measure, by suspending the effect of the proposed alteration until after the death of the Pretender; hoping (as contemporary historians have said) that the prudence of succeeding Parliaments would go farther. When the Rebellion of 1745 was approaching, and a bill was

brought in to prevent treasonable intercourse with the Pretender's family, Lord Hardwicke (following the example of Lord Somers) proposed a clause for again deferring this extinction of Forfeitures until after the death of the Pretender's sons. And the Law of Forfeiture now depends upon the life of the Cardinal of York, the last descendent of the House of Stuart, an unfortunate fugitive, who has lived through three-fourths of the present century, and whose existence (if he be yet living) cannot, by the course of nature, be of any long duration. This is the circumstance which obliges Parliament now to decide this question: and we are called upon, as I contend, by every motive of reason and experience, to pursue the course which Lord Somers and Lord Hardwicke pointed out to be the best for the country, and to re-establish the Law of Forfeiture for ever.

Unless we do so establish it, it is clear that we shall violate one of the fundamental principles of our whole Criminal Code; for Forfeiture (or escheat, which is of the same nature) runs through every branch of it; it is a consequence annexed to High Treason, Petty Treason, Felony, Flight, and Outlawry. In Felonies, the day and year to the King, and the escheat to the Lord, will still remain in force, even if we suffer these Forfeitures to cease in Treason: and if we do so, we shall invert the whole scale and proportion of crimes and punishments, so that henceforth it will be less penal to commit Treason than to commit a common Felony; and the life of the Sovereign and the liberties of the Country will be less protected than the life and property of the meanest individual.

If motives like these could want additional weight, it is to be found abundantly in the events of the present times. It is but too manifest that Treason will not die, nor sleep in the same tomb with the Cardinal of York; and at such a time as this, to throw down the fences and safeguards which defend the Throne and our own Liberties, is to act in defiance of the warning voice of all Europe. Add to this, that the Treasons of our days surpass those of former times, as their aim is wider, and their character more malignant. Their aim is not even masked under the pretext of seeking the redress of any specific grievance, it is not to obtain any partial change in the State, it is not for any distinct reform in our religious establishments, nor for any modification of either branch of the Legislature,—but for nothing less than one general sweeping and indiscriminate destruction of the whole Constitution together. “*Non libertatem, sed sanguinem nostrum concupiscunt.*” The malignancy of their character is distinguishable by the restless spirit which it infuses into the lowest orders of the people, encouraging them to take

up arms, and teaching them that they have great and powerful partizans and leaders who are secretly prepared to seize the favourable moment for shewing themselves openly at their head, when they can hope to do so with impunity. Some such leaders were found in Ireland; and they have perished: that such may discover themselves in England, is but too much to be apprehended from the Report before us; and if any such shall appear who bear hereditary honours, it is fit that the Law of Forfeiture should extinguish for ever the name which they have disgraced;—or if there be others who are aspiring to distinction and power by prostituting their wealth to the support of traitors, no honest man will regret that their property and their lives should fall a joint sacrifice to the safety of their country.

Impressed with these sentiments, and urged by these feelings, I have presumed to think the present measure proper for the consideration of this Committee;—and the effect of the motion which I shall have the honour to put into your hands, will be to do away the particular provision in the Acts of the 7th of Queen Anne and 17th of George the Second, which make the Forfeiture for Treason terminate with the death of the Cardinal of York,—and to render the Law of Forfeiture as lasting as its justice is incontrovertible.”

Upon the present debate, the honourable Member, after recapitulating the principal points of the preceding speech, continued nearly as follows:

“ But, Sir, besides the necessity of rendering the law consistent, and besides the specific necessity for annexing this kind of punishment to Treason, there is another consideration to which I must request the serious attention of the House; and it is this, that by the Law of King William, which regulates the trial of Treason, many of the most valuable privileges allowed to the party accused, such as the obligation imposed on the prosecutor to produce two witnesses to the same Overt Act, or one witness to each of two Overt Acts of the same kind of Treason,—and the right of the prisoner to compulsory process for bringing his own witnesses,—and the right to make a full defence by Counsel,—were all granted expressly in consideration that the Treasons to which those considerations apply, are such as work a corruption of blood; and so it is expressed, not only in the preamble, but also in every enacting clause of the Law; and if these forfeitures were now to cease, it would be a momentous question, whether the subject would not also lose the most important means of defending himself at his trial? and thus they who are most desirous of rejecting the bill now proposed, instead of mitigating the Laws of Treason, will only be enhancing their severity.

With regard to the general objections which are sometimes urged against this measure, they appear to be contradictory in themselves; as they impute to it in one point of view, that it goes too far; and in another, that it falls short of its own end.

To those who alledge against the Law of Forfeiture that it is an odious prerogative, tending to confer on the Crown such means of oppression as are not to be endured in a free Government, I beg leave to answer, that by the British Constitution the Crown is also invested with another prerogative, and is bound by the most solemn obligation to exercise it—I mean the prerogative of Mercy; a quality which is unknown to republican forms of Government, and has no place in any code of Jacobin philanthropy: and we have ample testimony in these times, that this is no dormant prerogative, and that our ancestors have done wisely by intrusting the Crown with the power of assigning the measure and limits of grace and restitution.

To those who contend, on the other hand, that Forfeitures are not only odious, but ineffectual to their own end, because they may, in some instances, be defeated by family settlements; I beg leave to answer, in the first place, that they are at least effectual so far as they go; and in the next place, I by no means admit that the patrimonial fortunes of great families are universally settled, or else Greenwich Hospital would not now be in possession of the Derwentwater Estates, nor would the Highlands of Scotland have received the many great public improvements which they have derived from similar funds: but as applied to the Treasons of the present day, these Forfeitures must be still more effectual than in other times; inasmuch as Jacobin principles by their very nature are most likely to infect the minds of men newly raised to hopes of personal distinction, by newly-acquired opulence, which has not yet attained either the stability or maturity upon which settlements usually attach, and such men are generally in themselves too fond of power and domination to fetter their own fortunes, or pledge them to others by irrevocable rights of succession.

Sir, before I sit down, I must request the House to extend its views also to the consequences of this question, as they concern the whole empire: it is important that the same Law upon state offences should prevail throughout: the law which it is now proposed to you, not to establish, but to preserve for Great Britain, is at present the established Law of Ireland: and by adopting this bill we shall render the system upon this subject the same in these two kingdoms, which I hope and trust we shall soon be accustomed to consider as in every respect inseparably united."

Sir FRANCIS BURDETT said, that as the measure related more particularly to the higher classes, he could not be suspected in this instance of courting popular applause. He had listened with attention to the learned Member, because he had expected to have heard many more reasons in support of the bill. The learned gentleman first stated the necessity of making the criminal law uniform in all its parts. Though, for his own part, he thought our laws respecting felonies sanguinary and severe, yet still they did not punish the innocent for the guilty, nor did they interrupt the line of succession. They dealt out, it was true, a hard measure; but they dealt it all upon the head of the guilty. The learned gentleman had asserted the necessity of renewing the forfeiture in the present state of the country. Into the general principle of the laws of forfeiture he was not now about to enter. But he thought he might safely say, that upon the ground of utility the measure was not to be maintained. That was a principle so monstrous, and it led to conclusions so atrocious, that he hoped it would have no effect upon the mind of any gentleman in the House. It was the true principle of terror, but it was not the principle of the Constitution. The Throne was armed, not with terrors against the subject, but with the affections of the people. Much, however, had been done to eradicate the Throne from the hearts, and to place it on the necks of the people, with what advantage time alone will be able to discover. But it would not be amiss to recollect what had been the conduct of the nation, when a King, by his violation of the Constitution, and his disregard of the Rights of the subject, had become a monstrous delinquent, and had therefore been expelled; it would not be amiss, he repeated, to recollect the conduct of this forgiving people. They did not exterminate the whole race; but they took one of that family, from which they had received such injuries, and they placed the next they could place, with safety to their religion and their liberties, upon the Throne. This might at least have afforded us a lesson of moderation and mercy. But it seemed that the danger was greater now from Jacobin principles. The learned Member, however, had not entered into much argument to prove the existence of that danger, nor did he believe gentlemen would put their estates in jeopardy, by being scared with this imaginary danger. At the time of the Union with Scotland, it was a principle that this forfeiture should remain only till the extinction of the family. If any thing could render this more unwise than another it was the proposing it at present. What a lesson was it for Ireland! at the moment in which we were courting a Union with her, we ought at least to have waited till the business was completed,

before we evinced our total disregard of all compacts. But another thing we should consider was, that this was not merely renewing the former laws respecting Treason. They had been materially altered; those late alterations he looked upon as snares to the people, which, indeed, seemed by some persons to be approved of; because, if the laws were too plain, the disaffected might then, it was said, know what they were doing. The present measure, therefore, was not a simple renewal of former laws. But what was the necessity? Why should we be in such haste to pass a measure, which was not to operate at present, but in future? Perhaps the law, as it stood now, might exist even till the dangers that were apprehended were over. An argument too of some importance against the measure might be drawn from the lateness of the session. As the learned gentleman had not stated any farther grounds, he hoped the House would not be induced to adopt the measure, under the idea that this was merely a renewal of a law which had existed before.

Mr. JOLLIFFE considered the measure as the most unjust, severe, and cruel, that had ever entered into the mind of a human being, and one which would disgrace the code of any country under Heaven. It proceeded on a very false supposition; for it was ridiculous to imagine that a man who had no fear of personal danger, would have any for those who would come after him. It was farther nugatory, inasmuch as its object could be totally defeated by a settlement of the property previously to the owner's entering upon any treasonable attempt. But what principally weighed with him was its flagrant injustice. He would put the case, that he himself were foolish enough to embark in a conspiracy to overthrow the Government, and that his son, who was now in the army, would continue, as he had no doubt he would, faithful to his allegiance, and do every thing to counteract that conspiracy. By this measure the reward of his fidelity would be the stripping him of all his paternal inheritance, and leaving him to want and beggary. This was not to be considered as a party contest, but one in which the Ministerial side, and the Opposition, if there could be said to remain any, were equally concerned. He therefore hoped, that it would receive all that coolness and maturity of deliberation which it so peculiarly claimed.

Mr. I. H. BROWNE thought, as the measure was confessedly not subservient to the interested purposes of any party more than another, the present was above all others the moment when it ought to be agitated; because the time when party was almost annihilated, was that alone in which the cool and sedate inquiry, recommended by the gentleman who spoke last, could take place. The honour-

able Member then entered into a detailed consideration of the arguments on both sides of the question. He regarded the argument drawn from the punishment of innocence as sophistical, for it was impossible to inflict any punishment, however just, that did not, more or less, expose innocence to suffering and distress. A war might be undertaken on the most just grounds, and yet soldiers who perished in the contest were innocent men. Men might, in the phrenzy of passion and disappointment, enter into criminal projects against the peace of society, but a law of the kind now proposed was calculated to produce that sober and comprehensive reflection which would appease the first feelings of resentment. The present laws of treason were singularly mild, and in no other case was the conviction of a criminal a matter of so much difficulty; and it could not be complained of that the severity of the punishment should bear a proportion to the mildness of the law.

Mr. HOBHOUSE began with observing, that the business now under consideration, had frequently been the order of the day, and been postponed from time to time, because few gentlemen were inclined to stay and pay attention to the subject. He was happy to find that the question had at last excited some interest, for a question more important, or more deserving of the most solemn discussion, had never been agitated within the walls of Parliament.

Gentlemen would do well to consider before they gave their vote that evening, to what extent the measure went. Its object was not merely to give a permanent continuance in cases of High Treason, to the law of forfeiture, but also to corruption of blood; the former of which was designed to bring present poverty and disgrace upon the offspring of a man attainted of that crime, the latter to doom the children, the children's children, and future generations to perpetual indigence and dishonour. Many eminent persons whose names, perhaps, he should have occasion to quote before he sat down, had considered forfeiture as a salutary terror, calculated for the protection of the State, but entertained an abhorrence of the corruption of blood. Should any gentleman in that House be of the same opinion, it was incumbent upon him to give his vote against the measure, for the bill aimed at the perpetuation of both. For his own part, he approved of neither; and would take the liberty of stating his reasons to the House.

With respect to the forfeiture of the traitor's lands and tenements, so that his children could not succeed to the possession, he should only remark, that the observation of the honourable gentleman below him (Mr. Jolliffe) was undeniable. Was there a maxim of natural justice more clear and evident than this, namely,

that no man ought to be punished, except for his own fault? Could any thing be more iniquitous than to visit the sins of the fathers upon the children? It appeared to him, indeed, less unjustifiable to copy the Chinese laws, and to make parents suffer for the offences of their children, because the vices of children are often ascribable to a neglected or faulty education, than to inflict punishment upon an innocent child on account of the guilt of his father. Such cruelty was to be reprobated, notwithstanding the honourable gentleman over the way (Mr. I. H. Browne) was so ready to defend it. He (Mr. I. H. Browne) had affirmed, that children had no natural right to succeed to the property of their parents; that the transmission of it from father to son was the mere creature of civil society, the mere effect of municipal institution; and, therefore, the state was entitled to take it away whenever the public safety required. Mr. Hobhouse observed, that in his opinion, the child had a natural right to the possessions of his deceased parents, that he had a just claim to inherit the property of those, who, being the instruments of his existence, were bound to render it as comfortable and happy as possible. This was deeply implanted by the Author of Nature in the mind of man. He did not wish, however, to enter into an abstract disquisition of natural rights; he would assume, for the sake of argument, that the right of inheritance was merely a civil right, and ask the question, how the safety of the state could be prompted by confiscating the livelihood of an irreproachable and afflicted widow, of harmless orphans, and unborn posterity? The good of the state, so far from requiring such severities, called loudly for the abolition of them. The children, stripped of their inheritance, would detest the Government which sanctioned such harshness and injustice; the same odium would descend from generation to generation; thus whole families would for ages be alienated from their country. Was this a method of giving additional security to a state? No, Sir; affection, not terror, is the best foundation of a Monarch's Throne. This sentiment was so well expressed in the preamble to the statute of the first of Queen Mary, that he thought it merited the attention of the House. It recited, that "The state of every King consists more assuredly in the love of the subject towards the Prince, than in the dread of laws made with rigorous pains; and that laws, made for the preservation of the commonwealth, without great penalties, are more often obeyed and kept, than laws made with extreme punishment." Happy would it have been for her subjects, if that bigotted Princess had always acted conformably to the just and liberal views which she seemed to have entertained at the beginning of her reign. The

honourable Member (Mr. I. H. Browne) had also contended, that there was no injustice in depriving, by this law of confiscation, a virtuous family of their means of support, because it was impossible to punish any offender without occasioning some detriment to his family. If a fine were imposed upon a criminal, it took away, perhaps, a sum necessary for the maintenance of his wife and children; if imprisonment were his punishment, it deprived them of the fruits and advantages of his industry; if death were the sentence, his execution necessarily plunged the whole circle of his relations into the deepest distress. This was undoubtedly true; but it must be remembered that the misfortunes sustained by the family in such cases, are the natural and necessary consequences of the punishment inflicted upon the delinquent, and not the effect of any law against themselves. And strange, indeed, did that man reason who, because a convict could not endure any kind of punishment without effecting in a greater or less degree those with whom he was nearly connected, would therefore add to their sufferings, would aggravate their sorrows, would plant thorns in the paths of misery.

Enough, Mr. Hobhouse thought, had been said to make it apparent that nothing could palliate the injustice of taking from the child of a traitor his paternal inheritance; and if that were not vindicable, still less so was corruption of blood. An example might, perhaps, serve to render this subject clear to those who are unaccustomed to legal investigation. A grandfather is seized of an estate in fee, his son, who has a family, commits treason, is tried, convicted, judged, attainted, and executed. By the law of forfeiture his children cannot succeed to his lands or tenements in the course of descent; by the horrid doctrine of corruption of blood, the innocent children and their descendants cannot inherit the estate even of their innocent grandfire. The inheritable blood of the traitor being considered as extinct, no person whatsoever can claim any hereditaments through him. Surely gentlemen must recoil from the contemplation of these posthumous severities. Little less terrible was the law of the Macedonians and Persians, which doomed to death, not only the traitor, but even his distant kindred, nay his whole race. He could not help recollecting, while he was upon this part of his subject, the famous Golden Bull of Germany, which enacts, that although the lives of the sons of those who conspire to kill an elector, are spared by the mere bounty of the Emperor, yet they should be deprived of eligibility to all offices of honour or emolument, should be deprived of the rights of succession to all property, "to the end that being always poor and necessitous, they may for ever be accompanied by the infamy of their father,

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may languish in continual indigence, and may find their punishment in living, and their relief in dying." The same inhuman language must now, he said, be used by the advocates for corrupting the whole blood of the traitor. They would interrupt the course of descents, that his children, and all his claimants deriving title through him from any remoter ancestor, might never know the advantages of inheritance, and thus find "their punishment in living and their relief in dying." It was on account of the rigour attendant on this worst consequence of attainder, that many high authorities, as he had before hinted, who thought that forfeiture ought not to be erased from our criminal code, were desirous of putting an end to corruption of blood. Some of those authorities he would now name. Mr. Justice Blackstone, a name which could not be mentioned in that House, or any other place, without exciting feelings of respect, had avowed that opinion. Having stated in his commentaries that forfeiture of lands was a doctrine of the old Saxon law, but that corruption of blood was of feudal origin, he said that "as every other oppressive mark of feudal tenure is now happily worn away in these kingdoms, it is to be hoped, that this corruption of blood, with all its connected consequences, not only of present escheat, but of future incapacities of inheritance, even to the twentieth generation, may, in process of time, be abolished by Act of Parliament, as it stands upon a very different footing from the forfeiture of lands for High Treason, affecting the King's person or Government. And, indeed, the Legislature has, from time to time, appeared very inclinable to give way to so equitable a provision, &c." What were the sentiments expressed by a noble Lord, now a Member of another Assembly, (Lord Auckland) in his excellent treatise on the principles of the penal law? He agreed with Mr. Justice Blackstone, and declared that "with pleasure he saw the approach of that day, when the posthumous rigours of forfeitures would cease; and the impediments of descent no longer affect a blameless posterity." And in another passage the same judicious author had said, "we may safely conclude that corruption of blood, with all its endless consequences, will have a speedy and total abolition, as any farther intervention of Parliament therein would be contrary to the sacred regard due to national compacts." This last sentiment, Mr. Hobhouse said, reminded him of another ground upon which he opposed the principle of the bill.

An honourable Baronet (Sir Francis Burdett) had declared, that any attempt to perpetuate forfeiture and corruption of blood was contrary to the terms of Union with Scotland. The honourable gentleman (Mr. I. H. Browne) who followed his worthy friend in

the debate, had denied the proposition. He (Mr. Hobhouse) must, however, take the liberty of asserting, that the former of those gentlemen was not mistaken; unless, indeed, the noble Lord, whose language he had that moment quoted, was mistaken, and unless Mr. Justice Blackstone, who had expressly said that the 7th of Anne, 21, was "the effect of a compromise" between the two countries of Scotland and England, had strangely misled himself respecting a fact so easily ascertainable. It was thought desirable at the time of the Union, that the law upon so important a branch of the penal code as that of treason, should be rendered uniform in both countries. This appeared by the very preamble to the statute of Anne. The English House of Commons maintained, that this uniformity would be best effected by the abolition of forfeiture and corruption of blood throughout the united kingdoms; and in that idea it was supported by the Scotch nation, whose punishment of treason was, in some respects, milder than in England. The House of Lords resisted; and at length it was agreed that, if Scotland would consent to make itself liable to the English forfeitures and corruption of blood for a time, namely, until the death of the then Pretender to the Throne, those severities should from that period be annulled in every part of Great Britain. This was the short history of that transaction. By a clause in the 17th of Geo. II. c. 39, the effect of the statute of Anne was suspended until the death of the sons of the Pretender, one of whom only was now living, an aged man, the last of the Stuart line. This suspending clause was declared by Mr. Fazakerly, an eminent lawyer of that day, to be subversive of the conditions of the Union. If then a prolongation of the existence of these posthumous rigours beyond the period assigned by the statute of Anne were a breach of faith, what must be thought of this measure, which had for its object the perpetuation of them? Well, therefore, might the honourable Baronet exclaim, "What a lesson do you here hold out to Ireland!" You declare, said Mr. Hobhouse, that "an incorporative Union between England and Ireland would be for the happiness of both countries. Ireland, enchanted with her independence, refuses to listen to you even for a moment. You persevere, and determine to record upon your journals the fair, liberal, and advantageous proposals upon which you are willing to ground your treaty. But what is the language of this bill? Incorporative Union has no fundamental laws for its basis; from the instant it has taken place, the sovereignty is in the United Parliament, which may enact whatever it deems for the public good, without any regard to previous conditions, without adherence to engagements, or

observance of compacts. Must not this bill then excite in the Irish nation additional disgust against your favourite project of an Union? In this light the bill is no less impolitic than unjust and inhuman."

Mr. Hobhouse next said, that as he believed he had refuted all the arguments adduced by the honourable gentleman who spoke last (Mr. I. H. Browne), he should now advert to what had fallen from the honourable gentleman (Mr. Abbot) who had brought forward the measure. The honourable gentleman had observed, that if forfeiture and corruption of blood, in cases of high treason, were suffered to expire, there would be an inconsistency in our laws, because those punishments were annexed to many kinds of felony; and that thus the man, who should take away the life of his Sovereign, or excite rebellion and civil war in the country, would be less punishable than him who was guilty of an offence much inferior to the *crimen læsæ majestatis*. This certainly was true; but there was an obvious remedy—"by one general and undistinguishing statute sweep away forfeiture and corruption of blood, the principle of which admits of no justification or excuse, and the inconsistency is cured. And with respect to the life of the Sovereign, that is sufficiently protected by the statute 25th of Edward III. c. 2, by which an intention to destroy the King is made equivalent to the actual murder of one of his subjects."

Another argument in support of this bill was derived from the peculiar circumstances of the times. Both the honourable gentlemen, Mr. Abbot and Mr. I. H. Browne, had insisted much on this topic. A neighbouring country on the Continent, we were told, had furnished an unhappy proof of the baneful tendency of Jacobinical principles—such principles, wherever they had been received, had carried destruction in their train. Were not secret societies formed, upon the French model, in this country, for the wicked purpose of undermining our Constitution, our Religion, and our Laws, and substituting, in the room of subordination and regular Government, the horrors of anarchy and revolutionary tyranny? Was it not evident, said one of these honourable gentlemen (Mr. Abbot) by the Report of the Secret Committee, that treason was prevalent at this moment, even in England? Mr. Hobhouse observed that, taking for granted all the statements in that report, there was no treason among the lower orders of men, who were not likely to pay much regard to forfeitures and confiscations. He referred to one of the documents contained in the Appendix, entitled, "An Address from the Secret Committee of England to the Executive Directory of France;" in which, said he, it was natural for them to magnify their consequence, and boast, provided it

could be done with the least semblance of truth, of their great numbers of wealthy adherents ; and he then asked, what was the language of that address ? It was to this effect : “ We have no leader, avarice and cowardice have seized upon the minds of the rich, none of the opulent can be found to act in our behalf :” But if it were supposed that the Traitorous Societies, said to abound in this country, had been joined by many persons of rank or property, then the rigorous penalties, now under consideration, had been proved to be ineffectual : and strange it was, in pleading for the continuance of laws, to appeal to their inefficacy. It would be more conformable to good sense to apply for the repeal of such useless laws, and to contend, either for the introduction of others of a severe complexion, better adapted to existing circumstances, or for the adoption of milder measures and a more lenient system. The latter was the conclusion which he (Mr. Hobhouse) inferred from the Report of the Secret Committee. How different then were the impressions which that Report had made upon his mind, from those which it had excited in the breast of the honourable gentleman (Mr. Abbot) to whom the perusal of it had suggested the propriety of bringing forward this measure ! Had not the Secret Committee allowed that, notwithstanding the attempt to suppress seditious lectures by the new Treason and Sedition Acts in 1796, debating societies had only assumed another shape, and directed their views to the same pernicious objects ? Had not the Secret Committee stated that, after the passing of those bills, the London Corresponding Societies dispatched a missionary, Mr. John Gale Jones, to the affiliated societies in the country, to instruct them that their meetings might be continued with safety ? They were only to take care that their sections should not amount to more than forty-nine. The same would have been done had the law restricted the number to twenty or ten, each meeting would be composed of one less than the statute prohibited. How impolitic, how dangerous was it, Mr. Hobhouse exclaimed, to prevent the people from openly discussing measures of a public nature ! If mischievous consequences followed, a Government was prepared for and might defeat them ; but when men are not permitted publicly to assemble, and inquire into their real, or only fancied grievances, they were driven to the adoption of secret meetings, whose designs, if bad, are not so easily detected, and of course not so easily counteracted. Had not the Secret Committee declared, that means were found to resist and evade those bills, and that the conspirators had silently and secretly pursued their attempt to poison the minds of the lower orders with unabating perseverance, and by sending incendiaries into the fleet for the wicked purpose of tainting the na-

tional strength, and converting the natural defence of the country into an instrument of its ruin, had brought these kingdoms into a state of more imminent danger than they had ever before experienced? Mr. Hobhouse then desired to know, whether he had not the authority of the late Secret Committee in support of his position, that a system of severity and terror was not calculated to suppress traitorous and seditious practices? Nay, the history of every age, and the experience of every nation testified the same truth. In what country were treason and rebellion so severely punished as in Asia, where offenders of that description were not only made to suffer a cruel death, but the whole family involved in the same destruction; and yet in what country were such crimes so frequent? Did not the Republic of Rome become more flourishing? Did it not, indeed, rise to the greatest height of prosperity after the enactment of the Porcian Law, which virtually repealed the existing mass of sanguinary punishments, by exempting every Roman citizen from sentence of death? When the cruel system was again resorted to under the Emperors, did not treason and revolt become very prevalent? Did not the Empire groan under every species of calamity, and finally sink into decay and ruin? Did not our own history afford a striking example of the same kind? Was it not crowded with accounts of civil wars, plots and conspiracies? What terrifying effect then had been produced by the horrid train of death, Saxon forfeiture, and feudal corruption of blood? This argument, from experience, was a complete answer to those gentlemen, who thought that men, who had no regard for life, were restrained from embarking in rebellious enterprizes by a tenderness for their offspring, and that treasons were thus rendered less frequent. It had been said by an honourable gentleman (Mr. H. Browne) that those who entered into conspiracies against the state, were mere men of strong passions, of ardent and enthusiastic minds, and must, therefore, be opposed by strong punishments: but he (Mr. Hobhouse) was inclined to draw a different conclusion from the same fact, which he allowed to be true. Men of such inflammable dispositions were not likely to be affected by a remote consideration of the possible distress they might bring upon their families: the probability of success would alone determine them, in contempt not only of death, but the cruel consequences of attainder. Mr. Hobhouse then concluded with the following appeal to the Chair: "Would you, Sir, prevent the spread of Treason and Sedition? it is to be accomplished not by coercive laws, not by rigorous punishments; but by the correction of abuses, by the redress of grievances, by the mildness of your Government. Thus you take away from the ambitious and the desperate every

engine calculated to work upon the minds of the lower orders. There is no truth of which I am more strongly convinced than this—that no insurrection, on the part of a people, for the purpose of effecting a change in the form of Government, can ever rise to a formidable height, if their freedom be not violated, if oppression be not suffered to exist.

“ From every view I am led to take of this subject, I must oppose, Sir, your leaving the Chair. I wish I could flatter myself that the House was likely to concur in the sentiments I have expressed; for I should then indulge the pleasing prospect that, upon the decease of the Cardinal of York, men would be no longer liable to be tried, after their bones had been deposited in the sepulchre of their ancestors, that the sacred silence of the grave would be no longer profanely disturbed, and that innocent orphans and their posterity would be no longer devoted to infamy and ruin.”

Mr. JONES said it had been observed, that the Jacobins in this country amounted to 80,000. He did not believe there were near that number; but he was very sure the present measure would tend to create them. It was hard to visit the sins of the father upon the children. He approved of the principles upon which his honourable friend opposed the Speaker's leaving the chair, and said he should certainly vote with him.

The House divided on the question for the Speaker's leaving the chair—Ayes, 57; Noes, 8. Majority, 49.

The House then resolved into the Committee.

The Report was afterwards received, and agreed to, and the bill ordered to be read a third time on the following day.

Lord HAWKESBURY moved the order of the day for the House to take into consideration the Report of the bill for the improvement of the port of London. He said he had had some conversation on the subject with gentlemen who were interested in this business, and he had found that there were some verbal inaccuracies which it would be necessary to correct, therefore, the alterations would only be verbal. He should then move, that the bill be recommitted, and would fix on Friday next for the third reading.

Mr. Alderman COMBE expressed a wish that some compensation should be made to the tackle-porters for the loss they must sustain in consequence of this bill.

Lord HAWKESBURY said that all persons who should suffer by this bill, might lay their claims before the Commissioners appointed by the bill, from whom they should receive compensation: and that tackle-porters should be mentioned in the bill among

others entitled to demand compensation. The report was then order to be received on the next day.

List of the Minority against the Treason Forfeiture Bill.

W. Plumer,	F. Laurence,
W. Hufley,	W. Jolliffe,
H. C. Combe,	J. Martin,
T. Jones,	Sir W. Pulteney.

Tellers—Sir F. Burdett and B. Hobhouse.

Wednesday, June 26.

Mr. SOLICITOR GENERAL moved the order of the day, on the Bill for preventing Combination among Workmen.

Mr. HOBHOUSE opposed the Speaker's leaving the chair. He should not go over the ground which he had trodden on a former night, when he supported his honourable friend's (Sir F. Burdett) motion for postponing the Millwrights' Combination Bill for three months. He had then shewn the evil consequences of legislative interference in regulating the price of provisions, or the price of wages, which might be considered as the property of the industrious. He had at that time, also, observed, that combinations among workmen were more easily broken than combinations among masters, because it could not be long before their finances were exhausted, and then they must apply for employ. It was needless, therefore, for him to enlarge upon that topic, which was no doubt a solid objection against the principle of this bill. He should advance another argument of a different kind, which appeared to him worthy of the consideration of the House.

If it were agreeable to sound policy to legislate upon subjects of this nature, a better remedy against such combinations among workmen might be suggested, than a measure which virtually superseded the trial by Jury. The common law punishment (fine and imprisonment) would be fully adequate to the offence, if a learned gentleman in office, whom he did not then see in his place, (the Attorney General,) had carried into effect the intention he had announced of bringing in a bill to render trials for misdemeanours more speedy. Workmen, charged with conspiring to raise their wages might now put off their trials for six months, or longer; if the learned gentleman had adopted his proposed means of defeating such delay, nothing more would now be wanting. Since, therefore, resort might be had to so obvious and so good a remedy, he (Mr. Hobhouse) could

not consent to a bill which rendered the trial by Jury useless, (a trial gradually losing ground in the country), and gave the power entirely into the hands of the Magistrates. If he failed in preventing this bill from going into a Committee, as no doubt would be the case, he should propose an amendment in one of the clauses.

The House then went into a Committee.

Mr. HOBHOUSE then rose and said, that he trusted nothing which should fall from him would be construed into any disrespect against Justices of the Peace, of whom, as a body, he entertained a very high opinion. As the trial by Jury was in effect taken away, and authority given to the Magistracy to commit to the House of Correction any person convicted before them, even "of an indirect endeavour to prevent a journeyman hiring himself," &c. &c. he thought that more than one Magistrate should be required upon such trials. There was scarcely a single manufacture in the country in which the masters were not guilty of combinations; yet an attempt to make them liable to a commitment to the House of Correction, on conviction before one Justice of the Peace, would be deemed monstrous. If men were liable to be tried for an expression, or a supposed insinuation, and were to lose the advantage of being brought before twelve of their countrymen, it was surely too much to transfer the jurisdiction into the hands of *one* Magistrate. He should, therefore, move, that instead of the words "before one or more Magistrates," be inserted "two or more Magistrates."

This motion, after some opposition from Mr. Buxton, Mr. Ellison, and Mr. Solicitor General, and a reply from Mr. Hobhouse, was rejected without a division.

The Committee then went through the several clauses, and filled up the blanks; and the Report was ordered to be received on the following day.

HOUSE OF LORDS.

Friday, June 28.

The Lord Chancellor brought in a bill to enable His Majesty to appoint any person His Majesty may think fit to be a Baron of the Exchequer without being first appointed Serjeant at Law, as is the customary proceeding, previous to the raising persons from the Bar to the Bench. The Chancellor observed, that it being now the period of the recess of the Courts of Law, Mr. Chambré could not be advanced to the degree of Serjeant without an act of the Legis-

lature ; but His Majesty being solicitous to appoint that gentleman a Baron of the Exchequer, the present bill was proposed for the purpose of removing the obstacles which in point of form prevented his doing so.

The bill went through its several stages, and was sent to the Commons.

HOUSE OF COMMONS.

Friday, June 28.

The order of the day for the commitment of the Duke of Richmond's Annuity Bill was moved.

Mr. GREY said, that he did not know, in the first instance, whether the grant which the Duke of Richmond was possessed of, was rateable to the poor rates or not. A claim, however, had been made by the parish of All Saints, a distress was made on the Duke's goods, and to try action entered on the merits of the claim. His object was to introduce a clause in the bill, for the purpose of leaving that claim open to judicial decision. The sum rateable was no less than 21,000*l.* on which the parish had a claim. Had this been decided before the bill was brought in, the public might have been enabled, in case it was found rateable, to have taken it up at a much smaller sum than its present estimate.

Mr. ATTORNEY GENERAL maintained the right of exemption this grant had from assessment. It continued so far from Elizabeth down to the present time, and the idea of assessing it never once occurred till within these twenty months ; through a whole century no rate was ever once made.

Mr. GREY expressed a wish to know whether the parish had a right to try the claim, though this bill should pass into a law.

Mr. ATTORNEY GENERAL answered in the negative, as the parish never was in possession of the right.

Mr. Grey then withdrew the clause.

Mr. TIERNEY urged the propriety of considering the merits of the claim, as the annual rent of the grant, subject to the rate of 4*s.* might be reduced from 20,000*l.* to 15,000*l.* and in the redemption a saving might be made.

Mr. Chancellor PITT said, that for more than a century the property had been free from burden, and if by strict construction of law it should be deemed to be liable, still it ought not to be so in equity. For what was the rate which made any property rateable ?

It was that by bringing servants, &c. into a parish, a man might bring a charge upon it. Now this property could bring no burden of that kind. The annuity which the noble family were willing to accept, was one which, upon the whole, made the Crown a gainer by the transaction.

The House resolved itself into a Committee on the Bill; the clauses were gone through, and the report was ordered to be received on Monday.

Lord Hawkesbury moved the order of the day on the London Wet-Dock Bill.

Mr. Alderman CURTIS presented a petition on behalf of the ward of Tower, praying for a compensation to them, &c. which was ordered to be laid on the table.

The bill was read a third time; and on the question that the bill do pass,

Mr. MANNING, on behalf of the West India Merchants, renewed his objections to the compulsory clause: and Lord HAWKESBURY recapitulated his former arguments in favour of the clause.—after which the House divided. For the clause, 54; Against it, 19.

The bill was then passed.

A Message from the Lords informed the House, their Lordships had passed a bill for dispensing with the form of calling a Barrister at Law to the degree of Serjeant, previous to his being appointed one of the Barons of the Exchequer.

Mr. Chancellor PITT observed, that a vacancy had now taken place on the Bench of the Barons of the Exchequer, and the gentleman (Mr. Chambré) on whom His Majesty's appointment to that office had fallen, was not called to the degree of Serjeant at Law. He could not, by the rules of Law, take on him the office of Baron of the Exchequer without being called to the degree of Serjeant; that could only be done in term. He therefore submitted that this bill should go through all its stages immediately. The bill recited that the office of one of the Barons of the Exchequer had become vacant, and could only be filled by a person called to the degree of Serjeant at Law; that the person appointed to that office shall be called to that degree before the Lord Chancellor, without any of the other ceremonies usual on calling a Serjeant.

The bill then went through all its stages, and was returned to the House of Lords.

HOUSE OF LORDS.

Monday, July 1.

The House proceeded to hear Counsel in favour of the Slave-Limitation Bill, and the whole of the proceedings on the part of the opposers and supporters of the bill being gone through,

Lord GRENVILLE moved, that the bill be read a second time on Friday next. He said, he wished to put it off to that day, in order that noble Lords might have time to make up their minds on the different arguments, as well as the evidence for and against it. He did not then mean to anticipate what he should say on Friday next; but he would just observe, that he conceived it the duty of their Lordships, as men who regarded the dearest interests of their country, and as just men, to pass the present bill.

His Royal Highness the Duke of CLARENCE said, that he conceived, on the same principles with the noble Secretary, that the House ought not to pass the bill. He would second the noble Lord's motion for putting off the second reading to Friday; and move that the Lords be summoned for that day, which was ordered.

HOUSE OF COMMONS.

Monday, July 1.

Lord HAWKESBURY brought up a bill to enable His Majesty by an Order of Council to prohibit the Exportation of Corn, if necessary, and to permit the Importation of Corn and other Grain, free of duty, if circumstances should render it necessary, which was read a first time.

Mr. BUCKNALL objected to giving bounties, on the idea that this was the object of the bill.

Mr. BUXTON said, the only question before the House was; whether Administration should give permission to import corn in case of necessity, and apply for an indemnity; or whether they should, as now proposed, come to the House for its authority to do it if circumstances should require? The present mode he thought the most constitutional.

Lord HAWKESBURY said, that this measure had no reference to the case of giving a bounty. It was only giving the power, if the harvest should be bad, to give permission to import grain,

duty free. He likewise was desirous to state that the measure ought to excite no alarm. It might not be necessary to exercise the power granted by the bill, but he thought Ministers would not have been justified if they had allowed the session to close without providing for any emergency that might arise.

The bill was ordered to be read a second time on the next day.

Mr. Chancellor PITT moved that the order for resuming the adjourned debate on Mr. Tierney's resolutions on Finance should be read, which being done,

Mr. Chancellor PITT said, that it was his intention to propose several amendments to the resolutions moved by the honourable gentleman, and to state, in the shape of resolutions, several additional facts, important to enable us to judge fully of the financial state of the country. The most distinct mode he conceived would be to lay the resolutions before the House, with a view to their being printed previous to any discussion. Though many of his amendments were grafted upon those of the honourable gentleman, and the principles of the statement were sufficiently correct, there might yet be some intricacy in the comparison—Besides, there were several new points, particularly the contracted state of the public debt under the mode now pursued, and that of raising the supplies by loan only. Upon the whole, he conceived it would be more satisfactory for the House to be in possession of the resolutions, previous to their passing their judgment upon them. For this purpose the resolutions he intended to move would be printed and distributed to-night. He should therefore move, that the farther discussion be postponed till Wednesday.

The following are copies of the resolutions :

1. That the amount of the public Funded Debt was, on the 5th of January, 1786, 238,231,248l. exclusive of Long and Short Annuities, and Annuities for Lives, to the amount of 11,373,550l. That on the 1st of February, 1793, Stock to the amount of 10,242,100l. had been purchased by the Commissioners for redeeming the National Debt; and Annuities to the amount of 79,880l. had fallen in, and had been carried to their account; reducing the actual amount of the Debt, on the 5th of January, 1793, to 227,989,148l. and the Annuities to 1,293,670l. And that, on the 1st of February, 1799, Stock to the amount of 28,677,639l. had been purchased by the Commissioners for redeeming the National Debt; and Annuities to the amount of 119,380l. had fallen in, and had been carried to their account; reducing the actual amount of Debt existing before the war, on the

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1st of February, 1799, to 209,553,559l. and the Annuities to 1,253,670l.

2. That the amount of the public Funded Debt, created since the 1st of February, 1793 (including the amount to be created by sums borrowed in the present session of Parliament, and exclusive of 7,502,633l. 3 per cent. Stock, and 230,000l. per annum Annuities, created by advances to the Emperor of Germany) was 225,602,792l. exclusive of Long Annuities to the amount of 283,206l. per annum; of which 12,175,000l. is on account of Ireland, and 35,250,000l. is provided for by the Tax on Income, leaving a permanent Debt of 178,177,000l. charged on Great Britain. And that on the 1st of February, 1799, 8,704,082l. had been purchased by the Commissioners for redeeming the National Debt, reducing the said permanent Debt, created since the 5th of January, 1793, to 169,473,000l. exclusive of Long Annuities to the amount of 283,206l. per annum, after deducting the Annuities payable by Ireland.

3. That the total amount of the permanent Funded Debt charged on Great Britain (after deducting the sum of 37,381,771l. redeemed by and the Annuities fallen in to the Commissioners) was, on the 1st of February, 1799, 386,902,000l. together with Short Annuities to the amount of 549,130l. and Long Annuities to the amount of 987,947l. after deducting the Annuities provided for by Ireland.

4. That the sum annually applicable to the reduction of the National Debt, in pursuance of the act passed in 1786, was 1,000,000l. being about 1-238th part of the capital of the permanent Debt then existing; and for 1793 was 1,427,143l. being about 1-160th part of the permanent Debt existing in 1793; and may, for the year 1799, be estimated at 4,500,000l. being about 1-86th part of the permanent Debt existing in 1799.

5. That the annual charge incurred by the permanent Debt, on the 5th of January, 1786, was 9,297,000l. before any Fund was created applicable to the reduction of the Debt; and on the 5th of January, 1793, was 10,325,000l. including 1,000,000l. applicable to the reduction of the Debt.

6. That the annual charge incurred by the permanent Debt, created since the 5th of January, 1793 (including 316,000l. permanent interest on Loan of the present session) amounts to 8,246,215l. per annum; of which 6,426,755l. is for Interest, Annuity, and Charges of Management, and 1,819,460l. applicable to the reduction of Debt; and that a farther charge of 497,735l. per annum, is gua-

ranted by Parliament, in default of payment of the interest of certain Loans by His Majesty the Emperor of Germany.

7. That the outstanding demands on the 5th of January, 1793, amounted to 1,327,112*l.* and on the 5th of January, 1799, to 3,367,541*l.* the whole of which have been provided for, part thereof in the former session of Parliament, and the remainder in the present session.

8. That the unfunded Debt (exclusive of the anticipation in the usual form upon the Land and Malt Tax) on the 5th of January, 1793, amounted to 8,925,422*l.* and on the 5th of January, 1799, to 14,137,686*l.*; of which 1,981,653*l.* was provided for in the present session of Parliament, leaving an unfunded Debt of 12,176,033*l.* which increase of 3,250,611*l.* beyond the amount of the unfunded Debt on the 5th of January, 1793, is occasioned chiefly from an addition of 1,000,000*l.* Exchequer Bills, and of an additional Navy Debt, arising from increased demands during the war, and bearing no interest.

9. That the net produce of the permanent Taxes, existing on the 5th of January, 1784, then amounted to 10,194,259*l.* and that taxes were afterwards imposed to defray the expences of the war ending in 1783, amounting in 1786, to 938,000*l.*; making together 11,132,000*l.*

10. That the net produce of the permanent Taxes existing previous to the year 1784, adding thereto about 983,000*l.* imposed, as above stated, in 1784 and 1785, and 137,000*l.* arising from the Consolidation Act, and of duties imposed in 1789, was, on the 5th of January, 1793, 14,284,000*l.* On the 5th of January, 1794, 13,941,000*l.* On the 5th of January, 1795, 13,858,000*l.* On the 5th of January, 1796, 13,557,000*l.* On the 5th of January, 1797, 14,292,000*l.* On the 5th of January, 1798, 13,332,000*l.* On the 5th of January, 1799, 14,275,000*l.* And, on the 5th of April, 1799, 14,574,300*l.* Which last sum (after deducting the duties arising from the Consolidation Act, and those imposed in 1789) exceeds the net produce of the permanent Taxes on the 5th of January, 1784, together with that of the Taxes imposed in 1784 and 1785, by 3,305,000*l.*

11. That the actual net produce of the Taxes, imposed since 5th of January, 1793, amounted, in the year ending the 5th of April, 1799, to 7,272,043*l.*; and that, on part of these Taxes, the produce for one year has not yet been received, and no part of those imposed in the present year, estimated at 316,000*l.*

12. That the total value of all imports into Great Britain, in the year ending the 5th of January, 1784, was 13,122,235*l.* and

on an average of six years, ending 5th of January, 1784, was 11,690,829l. That the total value of all Imports into Great Britain, in the year ending the 5th of January, 1793, was 19,659,358l. and on an average of six years, ending the 5th of January, 1793, was 18,685,390l. That the total value of all Imports into Great Britain, in the year ending the 5th of January, 1799, was 25,654,000l. making an increase, as compared with 1783, of 12,531,765l. and with 1792, of 5,994,642l.; and on an average of six years, ending the 5th of January, 1799, was 22,356,296l.; making an increase, as compared with the average to January 5th, 1784, of 10,665,467l. and with the average to January 5th, 1793, of 3,670,906l.

13. That the total value of British Manufactures, exported from Great Britain in the year ending the 5th of January, 1784, was 10,409,713l. and on an average of six years ending 5th of January, 1784, was 8,616,66cl. That the total value of British Manufactures exported from Great Britain in the year ending the 5th of January, 1793, was 18,336,851l. and on an average of six years, ending the 5th of January, 1793, 14,771,049l. That the total value of British Manufactures exported from Great Britain in the year ending the 5th of January, 1799, was 19,771,510l. making an increase, as compared with 1783, of 9,361,797l. and with 1792 of 1,434,659l. and on an average of six years, ending 5th of January, 1799, was 17,154,323l.; making an increase, as compared with the average to January 5th, 1784, of 8,537,663l. and with the average to January 5th, 1793, of 2,383,274l.

14. That the total amount of foreign merchandize exported from Great Britain in the year ending the 5th of January, 1784, was 4,332,909l. and on an average of six years, ending the 5th of January, 1784, was 4,263,930l. That the total value of foreign merchandize exported from Great Britain in the year ending the 5th of January, 1793, was 6,568,000l. and on an average of six years, ending the 5th of January, 1793, was 5,468,014l. That the total value of foreign merchandize, exported from Great Britain, in the year ending the 5th of January, 1799, was 14,028,000l.; making an increase, as compared with 1783, of 9,695,091l. and with 1792, of 7,460,000l.; and on an average of six years, ending 5th of January, 1799, was 10,791,000l. making an increase, as compared with the average to January 5th, 1784, of 6,527,070l. and with the average to January 5th, 1793, of 5,322,986l.

15. That the total sum to be raised in Great Britain in the year 1799, may be estimated as follows, viz.

Interest of Public Funded Debt, Charges of Management, and Sinking Fund, on the 5th of January, 1799, after deducting interest payable by Ireland - £. 18,762,024

Interest, &c. to be incurred and paid between 5th of January, 1799, and 5th of January, 1800, on stock created by Loans in the present Session, to the amount of 15,500,000l. - - - 510,000

Interest on Exchequer Bills estimated to be the same as paid in the year to the 5th of January, 1799, including 204,812l. on Land and Malt - - 356,847

The Civil List - - - 898,000

Other charges on Consolidated Fund, estimated to be the same as incurred in the year ending the 5th of January, 1799, and adding 26,000l. for annuities granted in the present Session of Parliament - - - 239,075

Civil Government of Scotland, estimated as before - - - 111,973

Pensions on Hereditary Revenue, ditto 55,400

Militia and Deserters' Warrants, ditto 77,635

Bounties for promoting Fisheries, Linen Manufactures, &c. estimated as before 344,076

Charges of the Management of Revenue, estimated as before - - 1,589,437

Making the total of permanent charges to be defrayed out of the gross receipt of Permanent Revenue £. 22,944,467

Supplies voted for 1799, exclusive of 1,000,000l. to defray Vote of Credit

1798 - - - - 29,947,000

Advance to Ireland - - - 3,000,000

Vote of Credit for probable Contingencies - - - 3,000,000

Interest payable for Imperial Loans, 497,735

Making together for the service of the year 1799, 36,444,735

And making in the whole the sum of - - £. 59,389,202

16. That the gross receipt of the Permanent Revenue (after deducting repayments for over-entries, drawbacks, and bounties in the nature of drawbacks) amounted in the year ending the 5th of April, 1799, to - - - - - £. 26,773,000

That the Tax on Income is estimated to produce for the year 1799, a sum of 7,500,000

That the Tax on Imports and Exports may be estimated to produce a sum of - - - - - 1,500,000

That farther sums are applicable to the service of the year 1799, as follows:

7th Instalment on Aid 1798 - - - 650,000

Surplus of Consolidated Fund in hand on the 5th of April - - - - - 521,000

Repayments from Grenada, Imprests and Lottery - - - - - 1,200,000

And that the remainder of the supply for the year 1799, is provided for by a Loan on account of Great Britain, of 15,500,000

And a Loan for Ireland of - - - 3,000,000

And by Exchequer Bills to be issued on the Vote of Credit - - - 3,000,000

32,871,000

Making in the whole the sum of - - - £. 59,644,000

17. That estimating the gross receipt of the permanent revenue to continue the same as in the year ending the 5th of April 1799, and adding thereto the permanent taxes imposed in this Session of Parliament, calculated to produce 316,000l. the total amount to be raised by permanent and temporary taxes for the service of the year 1799, may be computed at the sum of 36,089,000l.

18. That it appears by a Report of a Committee of this House in 1791, that the actual expenditure (including the annual million for the reduction of the Public Debt) on an average of five years of peace, ending the 5th of January, 1791, and including sundry extraordinary expences for the armament of 1787, and for payments to American Loyalists, and other articles of a temporary nature, amounted to - - - - - £. 16,816,985

But the Peace Establishment was estimated by the said Committee at - - - - - 15,969,178

And that the expence of the year 1792 amounted nearly to that sum.

That the additional Permanent Charge incurred by the debt created since 1793, exclusive of interest payable by Ireland, is - - - - £. 8,247,215

That the additional charge to be incurred for increased amount of Exchequer Bills outstanding, is 55,000

Interest on money for satisfying increased Navy Debt, at 3 per cent. at 75l. - - - - 120,000

That the additional charge incurred on the Consolidated Fund, is - - - - 131,650

That the additional charge incurred for a sum annually voted for the redemption of debt, is - - - 200,000

And that the future Peace Establishment (exclusive of any charges to be incurred by interest on sums to be paid on winding up the expences of the war, and of the increase which may take place in the Naval or Military Establishments, and also exclusive of 497,000l. interest on Loans due by the Emperor of Germany, and guaranteed by Parliament) may be estimated at - - - - 24,723,043

19. That the produce of the tax on Income was originally estimated at 10,000,000l.; and that it is highly important, for insuring the full benefit of the system now adopted, that effectual measures should be taken for rendering it productive to that amount.

20. That during the continuance of the Tax on Income after the conclusion of the war, if the produce in future years should amount, as so estimated, to 10,000,000l. the total annual expenditure may be estimated at about 34,600,000l. including therein the said sum of 10,000,000l. applicable annually (over and above all other sums in the hands of the Commissioners) to the reduction of debt.

21. That the amount of 3 per cent. stock created in the years 1798 and 1799, and of which the interest is to be defrayed, and the principal to be redeemed by the Tax on Income, is 35,250,000l.

22. That supposing the war to end with the year 1799, the 3 per cent. stock to remain, on an average of three years after peace, at 80l. and the Tax on Income to produce 10,000,000l. per annum, the capital stock of 35,250,000l. together with the interest payable thereon, would be redeemed about the month of April 1803; but supposing the Tax on Income to produce hereafter only 7,500,000l. (as estimated for the present year), the same capital will not be redeemed till about the month of April 1805.

23. That supposing the war to continue during the year 1800, the expence to be the same as in the present year, 10,000,000*l.* to be raised within the year by the Tax on Income, and 1,500,000*l.* by Imports and Exports, in addition to the usual sums in lieu of the Land and Malt, to the Lottery, and to 3,400,000*l.* which may be calculated to be the produce of the Consolidated Fund (including imprests and repayments expected in 1800), a Loan will be requisite to the amount of about 15,000,000*l.* which (taking the 3 per cents. at 60) will produce a capital of about 25,500,000*l.* of which (according to the plan pursued in the present year) about 17,000,000*l.* would be on the credit of the Tax on Income—making together, with the similar capital created in 1798 and 1799, in the whole, capital stock to the amount of 52,000,000*l.* to be redeemed after the peace by the Tax on Income.

That supposing the war to end at the conclusion of the year 1800, and the price of the 3 per cent. stock to be, during the first five years of peace, on an average 8*l.* and the produce of the Tax on Income to be 10,000,000*l.* this capital would be discharged in about four years and an half from the 5th of April 1801, or nearly at Midsummer 1805; but supposing the Tax on Income to produce only 7,500,000*l.* the same capital will not be redeemed till near Michaelmas 1807.

And that, during those periods respectively, the annual expenditure, exclusive of any charges which may arise from winding up the expences of the war, or from any increase in the Naval and Military Establishments beyond those of the last peace, but including the extraordinary sums to be applied as above stated to the redemption of Debt, would be about 34,600,000*l.* on the supposition of the Tax on Income producing 10,000,000*l.*; and 32,100,000*l.* on the supposition of its producing 7,500,000*l.*

24. That the sums necessary to be raised by Loans for the service of the years 1798, 1799, and 1800, (supposing the system for raising such a proportion of the supplies, as is before stated, within the year, had not been adopted) must have been estimated as follows:

For 1798,	about	£.	21,500,000
1799	- - -		24,000,000
1800	- - -		25,000,000

Which, supposing the price of stocks to have been at 45, would have created a capital of 160,000,000*l.* 3 per cent. stock, and a permanent charge (including 1 per cent. for the reduction of the

capital) of 6,200,000*l.* annually ; which, supposing the capital to be redeemed by about forty years, would amount in the whole to 248,000,000*l.* sterling, to be ultimately paid by the Public.

25. That for every year of the war which might hereafter take place, supposing the expence thereof to amount to 25,000,000*l.* to be defrayed by Loans, and the price of the 3 per cent. stock to be at 50*l.* a permanent charge would be incurred for the interest, and 1 per cent. on the capital, amounting to 2,000,000*l.* to remain for a period, which may be estimated to be about forty years ; and that the charge which would so be incurred for any five years of war (on the same supposition) would require permanent taxes to the amount of 10,000,000*l.* ; being equal to the amount of the estimated produce of the temporary tax which, according to the plan now pursued, is imposed upon Income.

26. That the total permanent charge for defraying the expences of the years 1798, 1799, and 1800, according to the plan now adopted, may be computed as follows :

In 1798, Interest and Charges of 7,000,000 <i>l.</i> beyond what was borrowed on Credit of the Aid and Contribution	-	-	-	-	-	-	577,000
In 1799, on 4,500,000 <i>l.</i> beyond what was borrowed on Credit of Tax on Income	-	-	-	-	-	-	316,000
In 1800, on 5,000,000 <i>l.</i> estimated to be borrowed in like manner, at 6 <i>l.</i>	-	-	-	-	-	-	323,000

Making together - £. 1,206,000

Which, supposing the principal to be redeemed as before in forty years, would amount to - - - 48,240,000

And adding thereto, for the year 1798, raised within the year by Aid and Voluntary Contributions and duty on Exports and Imports - - - 7,000,000

For 1799, by tax on Income, and duty on Imports and Exports - - - - - 9,000,000

And for 1800, estimated to be raised in like manner, 11,500,000

And also the produce of the tax on Income, estimated as before, during four years and half of peace, for the redemption of 52,000,000*l.* capital - 45,000,000

Would make the whole sum ultimately paid on account of the expences of these three years - - 120,740,000

Being less than the charge estimated to be created, by defraying the like expences by Loans as before stated, by the sum of above 128,000,000*l.* sterling.

27. That supposing the price of 3 per cent. stock to be, on an average after the year 1800, 90l. in time of peace, and 75l. in time of war, and the proportion of peace and war to be nearly the same as in the course of the last one hundred years; the average price of peace and war would be about 85l. The fund applicable to the reduction of debt existing previous to 1793, will have reached its greatest amount in 1808—The whole of the capital of debt created in each year of the present war, will be redeemed in about forty years from such year respectively; and the whole of the capital debt existing previous to 1793, will be redeemed in about forty-seven years from the present time.

28. That from the year 1808 to 1833 (at which time the capital debt created in the first year of the present war would be redeemed, and the taxes applicable to the charges thereof would become disposable) taxes would be set free in the course of each year of peace (on the supposition of the price of stocks before stated) to the amount of 133,000l. and in each year of war to the amount of 168,000l. making (on the proportion of peace and war above stated) the total amount of taxes set free during that period 4,284,000l. That the amount of the sum annually applicable to the reduction of debt, would, in the course of the same period, gradually rise from 5,000,000l. to about 10,400,000l. and may at a medium be computed at 7,700,000l. That the permanent Loan to be borrowed in each year of war during the same period, would, according to the system now adopted, amount to the same sum. That the interest and 1 per cent. on the capital of such Loan may, for every such year of war, be computed at about 410,000l. and the total charge thereof would, on the supposition above stated, amount to 5,390,000l. exceeding the amount of the taxes which would be set free in the same period by about 1,000,000l.

29. That supposing the charges occasioned by each year of war during the period before stated, and the sums raised within the year to remain as computed for the year 1800, the total amount of that part of the Loan necessary for the service of every such year (which, according to the plan now adopted, will be to be raised on the credit of the tax on Income) will be gradually decreasing during the whole of the period, in proportion as the sums applicable in each year to the reduction of debt increase; and that the period for which the tax on Income must afterwards continue in time of peace on account of each year of war, will decrease in like manner.

30. That (on the suppositions before stated) taxes equal to the amount of the charge created during each year of the present war will be successively set free, from the year 1833 to 1840 inclusive,

to the amount in the whole of about 8,500,000*l.* That taxes to the amount of nearly 2,000,000*l.* will also be set free from the year 1833 to 1846 inclusive; and farther taxes to the amount of 4,200,000*l.* (being the sum applicable from 1808 to the reduction of debt existing previous to 1793) will be set free about 1846, when the whole of the said debt is estimated to be redeemed; making in the whole, together with the taxes before stated to be set free from 1808 to 1833, near 19,000,000*l.* of taxes set free up to 1846.

31. That supposing the same number of years of war to 1846, at the same rate of expence, the sums necessary to be raised by Loans for defraying the same (if the system for raising a portion of the supplies within the year, as stated, should not be adopted) would amount in each year of the war to about 25,000,000*l.* the whole to about 450,000,000*l.* sterling; which, supposing the price of 3 per cent. to be 50*l.* on an average of war, would amount to 900,000,000*l.* capital stock, and the interest and charges of 1 per cent. to 36,000,000*l.* per annum; which, after deducting about 19,000,000*l.* taxes, estimated to be set free within the same period, would require an increase of 17,000,000*l.* of permanent taxes beyond those now existing.

Mr. TIERNEY said he had no objection to the delay proposed: his principle reason was, that as he had been favoured with a copy of the resolutions to be moved by the right honourable gentleman, he found there was very little difference between them. The right honourable gentleman's alterations might be considered rather as additions than amendments. They had taken different points of view, but he did not think their differences of statement were considerable. This being the case, he wished for another day being fixed. He was desirous rather that the right honourable gentleman would agree to let both sets of resolutions be entered upon the Journals. He (Mr. Tierney) admitted that the right honourable gentleman's figures were accurate, and he did not find that his were considered wrong. Every man must form his own opinion, and nothing could better enable them to do so than being able fairly to compare the two resolutions. The right honourable gentleman assumed different data, and drew different conclusions, particularly in the mode of viewing the amount of the National Debt, as in 1793 and 1799, and the amount of the Income Tax; variations that necessarily gave a variation in the results. Still, however, he found all his own figures among those of the right honourable gentleman; surrounded, indeed, in such a manner, that he found it

difficult to recognise his own children. For these reasons he was rather averse to have any fresh discussion on the subject.

Mr. Chancellor PITT said, that there were many parts of the honourable gentleman's resolutions which he objected to, not merely as inaccurate, but as presenting false conclusions respecting our financial situation. He considered the statement of the honourable gentleman, though it might be arithmetically correct, as leading to discouraging inferences; while, on the contrary, he was convinced that a full view of all the circumstances would afford the most satisfactory and encouraging view of our situation. The fair result, in his mind, was, that though the public burdens were greater than at any former period, there never was a period that presented more unequivocal appearances of strength and opulence, or a more pleasing assurance of ample resources. He thought it of great importance to impress that statement, which he believed to be well founded, upon the public: and since the matter had been agitated he wished it to be examined to the bottom. When the subject was discussed, he should, therefore, take the liberty of stating, more at large, his reasons for the House rejecting the conclusions which the honourable gentleman wished to draw, and adopting those which, he was convinced, a full and ample consideration of the case would authorize. The Chancellor of the Exchequer then pointed out the statement respecting the amount of the National Debt in 1793 and 1799, as leading to a wrong inference;—nor was this the only instance of the same kind in the honourable gentleman's resolutions. For these reasons he persevered in wishing that a day might be fixed for the discussion.

Mr. TIERNEY denied that he despaired of the state of the country; for nobody was less disposed to despond than himself. He only was desirous that both statements should be recorded; and that the right honourable gentleman and himself, as it were in the capacity of counsel, should put in their different statements. The public would then be able distinctly to consider the subject, and draw their conclusions. He was averse to any debate upon the subject. Conscious of the superiority of the right honourable gentleman to himself, he was sure of being beat there, though he was not afraid to enter the lists with him when the contest consisted in resolution for resolution. He wished, therefore, that the right honourable gentleman would agree to let both sets of resolutions go upon the Journals without farther debate.

Mr. Chancellor PITT said, he was always sorry to object to any candid proposition, but he could scarcely think that this was the case at present. The honourable gentleman confessed he

thought he should be beaten, and therefore declined the contest. The honourable gentleman had represented himself and him as Counsel for different parties, while they could only be considered as both Counsel for one party, the Public. Admitting the allusion to be correct, however, surely it would be rather extraordinary, that instead of calling for a decision, one of the Counsel should propose that both parties should give in their pleas, and yet should only ask that they should be recorded without any judgment from the Bench.

Mr. TIERNEY said, that he must remark that one of the Counsel had a great deal of influence with the Judge, and that surely it will not be altogether fair that the defendant's case should be drawn up by the plaintiff's Counsel.

The debate was then adjourned till Wednesday.

The amendments made by the Lords in the bill for more effectually suppressing Seditious Societies, &c. being read,

Mr. SPEAKER observed, that some of them would have the effect of imposing penalties on the subject which had not been imposed by this House, while others of them went to augment those pecuniary penalties which the House had thought proper to impose. He had therefore to remind the House, that as these amendments interfered with the exclusive privilege of the House to impose burdens on the people, it would be their duty to decide upon the business as their wisdom should suggest.

Mr. Chancellor PITT said, that it was impossible to proceed in the amendments as they now stood; that the only mode that could be adopted, was to bring in a fresh bill, in which the objections might be removed, and to postpone the farther consideration of the amendments to this day three months. A motion to this effect was then made and agreed to.

Leave was then moved for, and granted, to bring in a new bill for the more effectual suppression of Seditious Societies, &c. The bill was soon after brought up, read a first and second time, and ordered to be committed the following day.

Wednesday, July 3.

Mr. D. P. COKE gave notice that he should, early in the next session, move for leave to bring in a bill to increase the number of Electors. He said, it was well known that copyholders and customary tenants had no right to vote at the election of Members to serve for counties. When that was first withheld, it was properly withheld, because the copyholders and customary tenants were de-

pendent upon the will of the Lord. Every body, however, knew now that they had as good a title as the freeholder, and that the Lord could not refuse to admit them. He was also inclined to add another thing by analogy. As the law now stood, absurd as it was, a leaseholder, who had forty shillings a year upon the life of a man of ninety-nine years of age, had a right to vote; but a man who had a lease of forty pounds a year for ninety-nine years, had no right.—He therefore wished gentlemen, during the recess, to turn the subject in their minds, and to consider whether it would not be proper to invest such persons with a right to vote if they had leases for twenty, or, if the House thought it more proper, for forty years.

Mr. Chancellor PITT said, that he should simply move the House into a Committee to consider of the amount of the National Debt, the progress made towards the liquidation of it, the public revenue and expenditure, and the probable expenditure of a period of peace. In doing this, he desired to be understood as wishing principally to move his several resolutions in their succession, for the consideration of the Committee; and this being done, he should move that the debate on the general question might take place to-morrow (Thursday) se'nnight.

The House then resolved itself into the said Committee—Mr. Bragge in the chair.

The Reports of the Committee of Finance, the accounts of the grants and contributions in aid of the war, and all the papers on Finance presented to the House from time to time, were referred to the Committee.

Mr. Chancellor PITT spoke to the following effect:—"Sir, however extensive the subject referred to the Committee—however minute and varied its detail, I nevertheless flatter myself that I shall be able, without taking up much of your time, to state the resolutions which I shall in their succession have the honour presently to submit to you. Many of these resolutions are founded on those moved some few days past by an honourable gentleman opposite to me; some I have founded on other documents; and a few of them form the results which I have drawn from the whole, and which I have every reason to think the House will adopt, because I think they are the most correct that can be stated, and exhibit to the House and the country the fairest view that can be taken of the state of our finances. The object of the honourable gentleman's motion, if I rightly understood him, was to take a view of the public debt existing before the war, compared to its accumulated amount in the present year; the public revenue and expenditure, and the probable expenditure and debt in a period of peace. Now, in following the

honourable gentleman in the statement made by him on a former day, it is necessary we should consider, not only the amount of the National Debt, but also the situation the country has been placed in—not only the more easily and speedily to liquidate that debt, but immediately to bear with greater ease the burdens necessarily imposed upon it. If ever one thing contributed more than another to lighten the burdens of the people—if ever their future burdens were to be removed speedily and certainly, and the public debt at the same time progressively diminished, the mode of raising the supplies within the year was destined to produce those great and good effects. It was this change of system which changed our situation; not, indeed, from a state of embarrassment and despondence, but still to a state of comparative prosperity. In shewing in its right point of view the whole of our financial situation, it will be necessary to look back, not to 1793, the comparative period adopted by the honourable gentleman, but to a period when our finances were under the control of events that made the comparison more consistent; we must look to the year following the close of the American war. The period chosen by the honourable Member is, on the contrary, the last year of a peace, during which the country rose to unparalleled prosperity, a prosperity which has not deserted us, and which we may with confidence promise ourselves will continue increasing, even with renewed exertions and increasing burdens. I do not in any great sums much differ from the honourable gentleman; but if part of my Resolutions differ from his, that principle of comparison is carried throughout the whole. The honourable gentleman states the amount of the debt, as it existed the year previous to the war, to have been 238,231,248l.; but in stating the debt of the present war, no deduction whatever is made with regard to the capital of the debt, and no distinction between the capital to be provided for immediately after the war. According to the honourable gentleman's statement, only 35,000,000l. will be to be provided for by additional taxes: but in this I think it fit to set him right; for to that sum must be added 12,000,000l. on account of Ireland, making the whole sum to be so provided for, 47,000,000l. But in my estimate, I have taken the amount of our expenditure, and mention Ireland in this place only to shew that there exists that inaccuracy. I do not dispute it with the honourable gentleman, I agree entirely in it, that the Sinking Fund is at present only 4,500,000l.; but compare that sum with any period when our debt was less, and then let gentlemen say whether our situation be prosperous or not. In 1786 it amounted to 1,000,000l.; our debt was 238 millions and upwards; so that the fund for its redemption was only 1-238th

part. Now gentlemen will find that the fund has arisen to a proportion of 1-160th part of 238 millions. Unfortunately our debt, Sir, has increased, as all public debt must with war. But we are engaged in a war as just as necessary; and if our burdens have unavoidably accumulated, our glory and our prosperity have been extended and increased. Our debt is somewhat more than 397 millions, but we have the good fortune to see that the Sinking Fund has increased in proportion to the debt; so that it is in the ratio of 1-86th part even of that immense sum. If, then, we look to the situation of the country, we shall see that we are in much more rapid progress towards liquidating the National Debt than in any former period. In comparing the annual charge incurred by the permanent debt, instead of taking the period when no fund existed for its liquidation, the honourable gentleman has assumed that in 1793 it amounted to nine millions and upwards, whereas it amounted in that year to more than ten millions. The annual charge in 1786 was 9,297,000*l.* before any fund was created applicable to the National Debt; and on the 5th of January, 1793, was 10,325,000*l.* including 1,000,000*l.* applicable to the reduction of the debt. Now I contend that the Sinking Fund must be applied to one or the other, and that the honourable gentleman must either admit an error in the application of the million to the first, or in its application to the second. The reason given on a former day that it did not stand in the second, and that it was placed in the first, was fallacious, for it could not be included in the first, because it was an antecedent charge. With that view I proposed to state my charge for the year ending January 5, 1793, at the sum already named; and it will be seen from my 6th resolution, that the annual charge incurred since the 5th of January, 1793, including 316,000*l.* permanent interest on the loan of the present session, amounts to 8,246,215*l.* per annum; of which, 6,426,755*l.* is for interest, annuity, and charges of management; and 1,819,460*l.* applicable to the reduction of the debt; so that in fairness and in fact the honourable Member ought to have compared 6,426,755*l.* the actual expenditure in 1799, to 10,325,000*l.* the expenditure of 1793. The next part of the honourable gentleman's resolutions embraces the unfunded debt and outstanding demands. This was, however, calling in general words, under the same head, two things which were not strictly the same. The unfunded debt of 1799, is stated in his resolutions at seventeen millions and some odd thousands; now the truth is, that it only amounted to 14,137,686*l.* In 1793, the unfunded debt amounted to 8,925,422*l.* and the increase of the debt of 1799

beyond this sum, is occasioned chiefly from an addition of one million of Exchequer Bills, and by an additional Navy Debt arising during the war, and bearing no interest. But what is material to be observed is, that we are not to take into consideration, as affording any criterion of the real state of our finances, the gross amount of the floating demands, but the amount of outstanding demands unprovided for, and of that which will be actually defrayed by taxes, though not yet paid. Now, Sir, I object to the honourable gentleman's resolutions being entered on your Journals, because they are, in many instances, incorrect; and I am sure the Committee will agree with me, that if they were even only numerically false, yet inasmuch as they make our situation to be what it is not, and would envelop us with gloom when we ought to look cheerfully forward to future and permanent happiness, the end of our present prosperous career, it will be felt that they cannot be adopted, and I do trust even the honourable gentleman himself thinks so. I next come to the resolutions on the state of our permanent revenue and commerce. And here I must say the honourable gentleman has also failed in correctness. In looking at all to the permanent revenue, the Committee will see that the bare proportion in which the revenue is increased, is an adequate criterion of the state of the country when we have been obliged to impose taxes to the amount of 8,000,000*l.* within the year. Yet, though I in this way shew the inadequacy of such a criterion, is it not the less true that our resources are immense, and commensurate to every purpose of security and defence? It would have been impossible for the country to pay 8,000,000*l.* taxes without an increase of commerce. When we know that the amount of the permanent taxes on the 5th of April 1799, is 14,574,000*l.*; that it was only that sum in 1793, and that it exceeds the amount of the permanent taxes on the 5th of January 1784, by 3,305,000*l.* where are we to look for the means of paying an additional 8,000,000*l.* but in the increase of our commerce? It would be vain and idle to attribute such an increase to the increase of consumers, and therefore the cause is to be found in that to which I trace it. But if that view of the permanent revenue be encouraging, looking at our commerce, we have still greater reason, if possible, to rejoice; our confidence in our strength and resources may safely be increased, while the whole exhibits a situation of the country the proudest, the most powerful, and the most wealthy of any of its days of greatest glory. In the year 1784, the total value of the imports was 13,122,235*l.*; in 1799, they amount to 25,654,000*l.* making an increase, if compared with 1784, of 12,531,765*l.* So that the trade of the country is increased in

that period nearly in the proportion of two to one. If again we look at the exports, which afford a better test of wealth, we shall find that in 1784 they amounted to 10,409,713*l.* and in 1799 to 19,771,510*l.* affording an increase of more than nine millions, being again nearly double on the comparative view of those different periods. Looking at the average of six years of war in 1784, and six years of war in 1799, in the first of those periods our exports were 8,616,660*l.* in the last 17,154,323*l.* making an increase of 8,537,663*l.* When we turn our eyes to the state of our exports in foreign merchandize, the prospect is still more flattering. In 1784, the total amount of foreign merchandize exported was 4,332,909*l.* and on an average of six years, ending the 5th of January, 1784, was 4,263,930*l.* In January, 1799, our foreign exports amounted to 14,028,000*l.* being an increase of 3 or 4 times what it was in 1784; and if again we take the average of six years of war ending in 1784, and of six years ending in 1799, the amount of the average exports in the latter year being 10,791,000*l.* we see an increase as three to one. If, therefore, we look to the exports and imports, we see that they are increased beyond all comparison. I come next, Sir, to the resolutions that relate to the expences within the year; and undoubtedly our expences are great and heavy. We have been obliged to impose taxes which produce a pressure on many classes which I regret and lament; but still I cannot but regard it as the best proof of wealth, that the country is able to bear its increased burdens without undermining its capital or endangering its credit. The honourable gentleman and myself do not materially differ in the statement we make of the expences; some trifling difference will, undoubtedly, be observed to prevail between us, but they are unimportant. In the first place, I must deduct something for the Imperial Loan, because I cannot recognize the principle that the interest of it never will be paid, until I have proofs before me that the Emperor will not keep his faith. The amount of the expences of the year 1799 is 59,389,202*l.*; and comparing that sum with the net expenditure, as stated by me when I laid the ways and means before the House, I believe it will be seen that I was pretty correct. But if that expenditure is great, great also must be the wealth of that country which supports it, and still goes on increasing in wealth and power. However, you will perceive, Sir, that by my sixteen resolutions I provide for the whole of the expences of the year, with the late tax on Income, the tax on Imports and Exports, Instalment on Aid, Surplus of Consolidated Fund, Repayments from Grenada, Imprests and Lottery, the Loan of 15,000,000*l.* a Loan of

3,000,000*l.* for Ireland, and 3,000,000*l.* of Exchequer Bills. I admit that the expenditure is great; I admit the country must feel it; but if we find it defrayed without checking the adventurous spirit and commercial industry of the people, our prospect is confessedly flattering. With respect to the expenditure after the war, what that is to amount to will greatly depend upon events which we cannot foresee, and on the wisdom of the Legislature. No doubt the sum will be great; but gentlemen must remember, that before the last peace a vast sum was voted for repairing the navy, the expences of an armament, and the sum voted to the American Loyalists. These are the points of difference between the honourable gentleman and myself. But when fortunately we are again on a peace establishment, such articles of expenditure will not call for provision; or if our navy does require repair, its present condition, and its condition at the period above named, are essentially different. I shall take the expence of the peace establishment at 24,000,000*l.* and I shall observe here, that I have no objection to adopting the language of the honourable gentleman, by adding, "exclusive of the expences of winding up the war." But I desire to observe that the winding up cannot very much increase the regular expenditure. Now, as to the means of the country to support itself, and to redeem the accumulated debt of thirty-five millions, I beg leave to remark, that although the Income tax is now taken at 7,500,000*l.* I shall estimate it at 10,000,000*l.* what it was originally stated at, and that because we are not yet able to ascertain what will be the produce of a new tax, and farther, because I think we ought to take steps to make it productive to the amount required. I wish to be understood. The reason I should recommend it to the House to take such steps would be to prevent a greater mischief—the increasing the burdens of the nation. But I hope, Sir, the tax will be found to yield its full amount by merely altering the mode of collecting it; and here I must say, that if any evasion should be traced, it ought to be rigorously corrected; and so necessary do I consider the tax, that I should even propose to raise the rate, so as to produce its full amount. In proceeding to consider what would be the expenditure, or rather what would be the taxes to be raised in peace, I must add, that while I admit 24,000,000*l.* there is included in it 10,000,000*l.* not as expence, but which is to be considered as a fund to reduce the debt, to liquidate the 35,000,000*l.* already alluded to. However, I have no objection to the honourable gentleman's resolution, in which he states the time when, according to it, the 35,000,000*l.* will be redeemed, because I wish the country to see how differently it will be burdened by raising 7,500,000*l.*

instead of 10,000,000*l.* The honourable gentleman supposes that that debt will be paid off when the funds are at seventy per cent. ; but I have other expectations. I think I have clearly demonstrated, that however great may be our expences, our resources are still greater ; and I may add, that the expences of the enemy are in every respect great beyond their means, and out of all comparison greater than our expences. I think it unnecessary to argue this point, for the general voice of the country is loud for every honourable and patriotic exercise ; and if our exertions have been great, I am convinced they will increase in any necessary proportion to the danger that may assail us, most effectually to repel an audacious and restless enemy. Feeling, therefore, the situation of the country, I thought it my duty to shew the world what was our wealth, and what our resources ; and being persuaded of the immensity of both, I could not agree to the resolutions of the honourable gentleman. For the same reason I thought it necessary to add to those resolutions. The honourable gentleman has stated his apprehension, that when the war is over, the country will repine at its burdens, and will think it hard to continue four or five years subject to the tax on Income ; but gentlemen will be at pains to inform the country of its real situation. If, instead of gloomy pictures, we exhibit the real face of our affairs ; if told, that in point of fact, by continuing that tax, they save taxes for thirty-five years, (for so long must it be before the 35,000,000*l.* could be redeemed) ; if gentlemen will do this, I am convinced we shall not hear repining ; we shall find that patriotism prevail which so much distinguishes our nation ; we shall see them refuse to suppress the warmth of their zeal, or relax the ardour of their patriotism ; and to support such a tax for such purposes is worthy of any Community and of any Legislature. Supposing, however, that the price of stocks should, at the conclusion of peace, be such as is calculated, still I have the satisfaction of knowing that we have 4,500,000*l.* for the redemption of our National Debt. — Mr. Pitt then observed, that by the means suggested we should free posterity from the burdens which our forefathers had shifted from themselves ; and there was no man who must not see with pleasure that the resources of the empire will thus be strengthened, and that the country would by this plan be free from every apprehension of any of those consequences upon which our enemies had placed their chief reliance when they meditated our destruction. It must afford a peculiar degree of satisfaction to contemplate, that according to this plan the whole of the debt incurred in the course of the present war would be extinguished in the year 1840, provided that within that period the country would pa-

tiently bear the present taxes ; and great as those burdens were, if gentlemen would look forward to the relief which the sustaining of them would afford to themselves, as well as to their posterity, he was sure that he had said enough to satisfy every man that it was ultimately to his advantage to acquiesce cheerfully in the plan he proposed. He trusted, therefore, that this view of the subject would be satisfactory and encouraging to those who had hitherto been in the habit of desponding at the idea of the probability of a failure in the finances of the country. He trusted that gentlemen would perceive, that if the National Debt had increased, the wealth of the country had increased in the same proportion ; nay, he could confidently state, that the trade of the country had increased in more than a double proportion. Upon the whole he could assure the Committee, that every source of wealth and strength was in a more flourishing state than the most sanguine expectations could have anticipated. The hopes of our inveterate enemies were now completely blasted. The persevering spirit of a brave and generous people, the readiness with which every sacrifice was made, and the energy of its Parliament, had left this country in that situation in which he hoped it would ever continue, that of being the admiration and the bulwark of the whole world. Mr. Chancellor Pitt then concluded with moving his resolutions.

Mr. TIERNEY said, the last thing he should be inclined to do would be to say any thing to excite despondency in the people of this country ; but when he heard such extravagant notions respecting the prosperity of the country, he thought it right to promote a little sober reflection. There appeared to him a middle path between despondency and extravagant expectation, which it was the duty of every Member to pursue ; and it was upon that ground he brought forward the present motion. He could not say that the amendments made by the right honourable gentleman had afforded him any pleasure, because he was pleased to find his statements verified ; but still it was some satisfaction to him to know that he could not be accused of having brought any unfounded statement before the House. However, he claimed no other merit upon this occasion than that of being an industrious investigator. After adverting to the first resolution to the National Debt, he said, that the right honourable gentleman had contended that the money which had been raised for Ireland could not be considered as a burden upon England. He could not see the question in the same point of view, because he thought the money advanced for Ireland was as much an incumbrance upon this country as the money advanced to the Emperor.

With respect to the Sinking Fund, there was no man in the House that gave the right honourable gentleman more credit for that measure than he did; he always thought it the brightest feature in his character; and as to the manner in which the right honourable gentleman had amended that resolution, he certainly should not object to it, though there was much ingenuity upon the occasion. Mr. Tierney then proceeded to comment slightly upon several of the Resolutions, and stated that he had no great objections to the amendments which had been proposed. He was very ready to admit the flourishing state of the revenue, but it certainly was subject of astonishment to him, and he believed it exceeded the most sanguine expectations of the right honourable gentleman himself—But it was clear that much of that prosperity arose from the crippled state of France and Holland; and it was equally clear, that after the war a considerable part of our trade must revert back to these countries; though at present, as far as related to trade, they were erased from the map of Europe. But he was afraid that our burdens were rather of a more permanent nature than our prosperity. The right honourable gentleman had year after year stated, in the most eloquent manner, the increased prosperity of the country; but he had always found some want, that operated as a set-off to the increase of prosperity: in future he should be glad if the right honourable gentleman could find a little surplus prosperity. In speaking of the probable expences after a war, he had compared the first five years after the conclusion of this war to the first five years after the conclusion of last war; but the right honourable gentleman had objected to that comparison, and had stated that there were charges at the conclusion of the last war which would not occur at the conclusion of the present, such as the allowance to American Loyalists; but it appeared to him that expences of a similar nature would probably occur after the present war; for if the Nobility and Clergy of France were not restored, he supposed the generosity of Parliament would not leave them entirely without support.

Mr. Tierney then adverted to the amended resolution which respected the amount of the Tax upon Income, which the right honourable gentleman stated at seven millions and a half (not that he himself believed it would amount even to that sum), although the act applied ten millions from this source for the service of the year. This was not the only instance in which the right honourable gentleman had been grossly mistaken in his calculations: the preceding year the Assessed Taxes, which had been estimated at seven millions, only produced four and a half. He would therefore propose to amend the right honourable gentleman's resolution to this effect,

“ that the produce of the Tax upon Income had been estimated in November, 1798, at ten millions, and that, by an estimate delivered in May, 1799, the amount was stated to be only seven millions and a half, and that it was of importance that this tax should be rendered productive to the amount at which it was at first calculated.” He observed, that what he had formerly predicted was now verified; the right honourable gentleman had over-rated the income of the country; if not, it must follow that the people must have given in fraudulent returns; at any rate, the difference would be to be made up by an increased ratio. The right honourable gentleman had declared his determination to make this tax productive to the amount stated, by proposing an increased assessment the next year; but he believed that gentleman would find it a very difficult matter, if he went on no other grounds but only this, that that income not being so large as was supposed, that therefore the country must be taxed at the rate of an eighth or ninth of its property.

Mr. Tierney contended, that Mr. Pitt had made gross mistakes in his calculations of November last year; he had stated the profits of trade at 15 per cent. but he had been well assured that it was upon an average much less. Again, the commercial interest in London, who had espoused the principle of this tax, had led the right honourable gentleman to expect the amount of income derived from commerce would be about four millions; whereas, by his subsequent statement, the amount was only stated to be two millions; which the country interest, on whom the weight of the tax principally fell, would pay nearly to the amount of the sum at which they had been estimated. But the deficiency he did not believe was owing to any fraud, but the fault was, that the people were not so rich as the right honourable gentleman had supposed; so that, however prosperous was the country, yet it was evident that the right honourable gentleman's calculations, founded upon that datum, were over-rated. After adverting to the 3 per cent. stock created in 1788, Mr. Tierney observed, that the Chancellor of the Exchequer had argued on the supposition that he (Mr. Tierney) had calculated that the 3 per cents. would not rise above seventy in time of peace. He had said no such thing; he had not given his opinion that stocks would not exceed that price, although in making his calculations he had been disposed to take the safest side. Another difference in the amount of his and the right honourable gentleman's calculations on the duration of the Tax on Income was, that the former reached to November 1806, but the latter was confined to Michaelmas 1805. But the right honourable gentleman had brought up a resolution by way of antidote to what he supposed

to be his (Mr. Tierney's) gloomy apprehensions from the new system of Finance. He must, however, observe, that the right honourable gentleman had never proposed this system till he perceived and confessed that posterity would not be able to endure the old method of going on, whilst he had assumed to himself great merit from this new system on the score of economy. But to make good these assertions, he had resorted to the most extraordinary calculations, in stating the effects of the old method, and what would accrue in three years from the adoption of the new. He had supposed that the country in three years must raise seventy-one millions and a half: he supposed that the stocks would have created a capital of one hundred and sixty millions, and that, including interest, &c. the amount would have arisen to the enormous sum of two hundred and fifty-six millions; but he believed the right honourable gentleman was the only calculator who would say that an annuity of forty years was worth forty years purchase, whereas an annuity of forty years was not worth more than twenty years purchase. The honourable Secretary to the Treasury (Mr. Rose) calculated it at the rate of thirty-five years. This difference of calculation between these two friends, Mr. Tierney said, alone amounted to thirty-two millions. Another oracle, in another place, (Lord Auckland), had, in a speech, or, he would rather say, in a pamphlet he had published, inquired what was the value of an annuity for forty years, "and," said he, "your Lordships will find it to be at twenty years purchase." After noticing the comparative difference in the amount of these calculations, Mr. Tierney said, that there was no doubt but that if the country paid ten millions within the year, it would be better than if the money was borrowed; but when the Minister came to graft upon this an addition to the public debt, he contended that this new scheme afforded little or no substantial saving. By buying up such a quantity of stock, the price of that stock would be increased, which would render the purchase proportionably injurious. After stating the difference between the Chancellor of the Exchequer's statements of the value of the long annuities, and what was the price they would fetch in the market, he proceeded to remark, that they had heard much of the extravagance of Lord North's Administration, when at one time there were eight millions of navy bills unfunded, which bore a discount of twelve per cent. Still, however, he would say, that Lord North procured these eight millions to be funded upon better terms, even with all the disadvantages of discount, than could be done by the right honourable gentleman's boasted plan. In the navy bills no time had been fixed for paying them off; the Minister had the option of the

time of paying them off when most convenient or advantageous for the Public according to the price of stocks; but in this Tax upon Income, it would be necessary to redeem sixteen millions within a fixed term, which must unavoidably raise the price of stocks, and cost the Public an expence of above six millions. Whatever immaterial advantages the right honourable gentleman's scheme might possess, it surely was not of that nature as to entitle him to come gravely down to that House, and to tell them, that in three years time he had saved the Public one hundred and thirty-five millions. He contended, on the contrary, that this Income Tax was allowed with no advantage on the score of saving, and that, considering the time it would have to continue, that it must bear hard on the finances of the country: and for five years after the restoration of peace, England would continue to be at more than double the expenditure it was at during the same period after the conclusion of the American war, and would cause an annual expenditure of thirty-four millions. He would ask then, whether there could be any possible increase of national prosperity to that extent as to make it believed that such an increased expenditure could be endured? The printed resolutions respecting the probable continuance of this tax, he would propose to amend; to this effect, "that this temporary tax, supposing the war to be continued for five years more, must continue to be imposed till 1818;" so that the honourable gentleman's mode of getting rid of an addition of two millions for forty years, was by an increase of ten millions for eighteen years. He had supposed five years more of war; but this, if true, would incur an expence to this country which it could not bear. With regard to the new scheme of finance which had been brought forward, he firmly believed that it would be an advantageous thing for the country if it were abandoned. From all he could judge, Mr. Tierney said, he did not believe Ministers meant to abandon the plan of restoring Kingly Government in France; he must infer so at least, so long as a right honourable Secretary continued in office, who had so explicitly avowed this opinion: the retiring of that gentleman from his situation would afford him the first signal of the prospect of the restoration of that blessing. But from considering the state of the finances, he must appeal to the House whether it was such as could justify Ministers in delaying for one moment to seek after peace, if it could be obtained on honourable terms; and he thought, that if England could make peace so as to preserve her honour, she would do much, without attempting to intermeddle with the internal Government of France, or of any other country.

Mr. Chancellor PITT declared, he should not have risen again but only to correct a misrepresentation of the honourable gentleman. He said, he had not said one word as to the present value of the annuity alluded to, nor had he contended that the value of an annuity for forty years was worth forty years purchase; but his argument was, that an annuity to last forty years must entail on the country an annuity rated at forty years. If these annuities were to be put up to sale, the calculation of the noble Lord (Auckland) was correct; and with regard to that of his honourable friend, it was calculated upon a different price of the stocks, from what he had done. His idea was, that such an annuity would not be paid off by the nation in less than forty years; but supposing the nation paid at the rate of ten millions for forty years, would not that be a sum paid by the country of four hundred millions? He would only advert to one thing more. The honourable gentleman had acknowledged there was no desponding in the viewing the state of the country, whilst at the same time he argued, that such was the difficulty of our situation, as ought to direct the prosecution of the war to the sole object of obtaining peace. For his part, he was free to confess that he thought the country would be criminal to continue the war for a single hour longer than was necessary to ensure its security, and to obtain an honourable peace: he would say also, that there was nothing desponding in our present situation to make the country relinquish any one object for which the war had been originally undertaken; he would say, that whenever any Government was settled in France, with which this country could make a safe and honourable peace, it ought to be made; but the main hinge of the question was, whether the present Government was such with whom a safe and honourable peace could be made? And in answer to such a question, he would as freely say, that according to his views and expectations, the present was not such a Government, and that there was nothing in the existing situation of affairs which ought to make this country relinquish one object for which the war was originally undertaken. He would ask the honourable gentleman what was the present character, or what the practice of the existing Government of that country? He would only refer to the opinion which the honourable gentleman had himself given of that Government. Notwithstanding all this, the honourable gentleman had cautioned the House not to interfere in what he called the honour of another nation, at the very time when he speaks of the Government of that nation in the most detestable terms! And although the honourable gentleman said, that he saw nothing desponding in the situation of this country, yet with the

same breath he argued, that its situation was such as ought to direct it in making peace: he had argued as if the honour of England would not allow her to interfere in the affairs of France, and as if the honour and feelings of the people of France were interested in carrying on the contest against this country; but so far did he differ in opinion from that honourable gentleman, that he was led to believe that both the honour and general feelings of the people of France led them to wish the annihilation of that detestable Government which at present domineered in that country. He would ask, whether the honourable gentleman really retained such a partiality for the French Government, or whether it was so rivetted in the hearts of the people of that country—whether it was so identified with the power of France itself, that he supposed it impossible that that power could be shaken? His honourable friend (Mr. Windham) had not contended that the war should be prosecuted till the Government of France was changed; but he had argued, that the character, principles and description of the Government with whom this country was to treat, ought to make a considerable criterion in determining the propriety of such a treaty on the part of this Government; and his honourable friend had also supposed that the time was not far distant when a different Government might be treated with. His opinion was, that the object of this country ought to be, not the substitution of one Government for another, but the security of this country: and, with a view to obtaining this security, that it was necessary to look to the security of that Government with whom this country would have to treat, and that we ought not to treat till the moment arrived when these objects were likely to be accomplished.

Mr. TIERNEY acknowledged his having declared, that, as a friend to liberty, he must consider the French as a detestable Government, instead of holding it in admiration. He could not, however, agree to continue the war until a change of character should be effected in the Government of France. This country was not in a state to lavish money on speculative projects. Even admitting that it was, it would be quite unnecessary to act on such a plan and for such a purpose. England was sufficiently able to defend herself, be the character of the Government of France what it might. Conceiving this to be the case, he would say, that whoever should advise His Majesty to continue the war, and delay peace longer than it could be obtained, was an enemy to his country. He would not, however, provoke a speech by any farther observations on this subject, but revert to the case of the annuity, which he accordingly did in a few words.

Mr. Chancellor Pitt explained.

Mr. JONES said, that the people would cheerfully contribute to the expences of the war, in order to curb the ambition and tyranny of the French usurpers, were the salaries of persons employed by Government properly curtailed, and savings made in the expenditure of the public money. With respect to the ancient Monarchy of France, we had, in his opinion, no more to do with it, than the people of France had to do with our Monarchy. And whatever might be the sensibility of the right honourable Secretary opposite to him, he sincerely trusted that would not be made a motive for the continuance of the war.

Mr. SECRETARY AT WAR said, that sentiments had been imputed to him which he had never entertained or intended to express, and that inferences were drawn from his opinions which they did not warrant. It was said that he would continue in office no longer than he could feed hopes of restoring the old French Monarchy; he could not see the propriety of any gentleman's anticipating what should be his conduct. What he had said in a former debate, and what his right honourable friend had said this night, were the sentiments he entertained; and those expressed by the honourable gentleman (Mr. Tierney) were also the same in substance, for he says that the honour and security of the country are his objects. As to what he observed on a former occasion, he would again repeat it; and this opinion was, that there could be no fair chance of peace, tranquillity and good order being restored, till the old Government, and a Monarchy under certain modifications, was established in France. That a secure peace could be brought about with the present Government, he did not think by any means probable: Was such a hope countenanced by their conduct towards their own people, or by that which they have observed towards the European Governments who have put a trust in them? Surely not: the honourable gentleman will scarce assert it. Does not every thing, then, concur to strengthen the opinion of the insecurity of negotiation at the present moment? It was therefore pretty clear that no Government, except the old Monarchy, or a Government built on that basis, with certain modifications, could hold out any secure grounds for negotiation. There was nothing intermediate between the present Jacobin Revolutionary Government, and the re-establishment of the old Monarchy: the people of France had no other option. This opinion, however, would not prevent him from acquiescing in an endeavour to make a peace, if suitable terms and security could be obtained: but the terms upon which that peace is to be made, must be determined by events.

When the dangers of peace on the whole are less than the dangers of war, then it may be proper and necessary to negotiate. It might even have been good to have treated with Robespierre, because the dangers of peace might then have been less formidable than the dangers of war. But until Monarchy was restored, it was impossible to bring about a peace—such, at least, as he desired. Yet it may be expedient to make peace on other conditions; upon that principle his honourable friends had acted when they attempted a negotiation at Paris and at Lisle. The country then seemed to wish it, and the attempt was consequently made; though his right honourable friend was far from expecting the peace he might desire, he however made the attempt, because in such a case he thought the danger of continuing the war greater than what might result from the peace. From all that had been so frequently said upon this subject it might fairly be collected, that, if there were some who appeared too friendly to the restoration of Monarchy, there were also those who were equally, if not more tender of the French Republic, which they appeared at all hazards anxious to preserve. The honourable gentleman (Mr. Tierney) seemed sensible of the danger arising from the ambition and principles of the present Government of France; and yet he seemed remarkably tender of the *Republic of France*.

Ah! save my Country, Heaven! shall be your last."

In the present case he thought the application was, "Ah! save the Republic." He seemed to be alive to jealousy, when the principles and perpetuity of this Republic were struck at, as if its service was perfect freedom! He must say, that it appeared to him as if there was something working in the mind of the honourable gentleman in favour of the establishment of a Republic "one and indivisible." If he were suspected of an attachment to Despotism, why might not the honourable gentleman as justly be suspected of attachment to Republicanism? For his part, he felt himself to be entirely English; and in every question which respected the interests and happiness of his country, he thought it his duty to act in conformity to all considerations by which those great objects could be honourably promoted.

The resolutions were then put and carried, and the report ordered to be received on to-morrow se'nnight.

HOUSE OF LORDS.

Thursday, July 4.

On the second reading of the bill for perpetuating the present Law of Forfeiture and Attainder in cases of High Treason,

Lord HOLLAND rose to oppose it. His Lordship commenced with regretting the advanced period of the session, when a bill of such magnitude was brought forward; the thinness of attendance on a question which had formerly produced such anxious and full debate when it was only proposed to make it temporary; and also the loss he sustained in the absence of a noble Marquis (Marquis of Lansdown), the sanction of whose authority, and the aid of whose abilities, could not but be an important object to every one; the approbation of whose friendship was always a matter of pride and satisfaction to him. He regretted, he said, his absence, as he knew he concurred with him in holding this bill in abhorrence; and he had, indeed, done himself the injustice of entrusting the enforcing his opinion to so feeble an advocate as himself. His Lordship then proceeded to state the nature of the punishment, proposed by the bill to be rendered perpetual, from Mr. Justice Blackstone's Commentaries, where it is described not only as the deprivation of every species of property, but destroying the inheritable quality of the blood, by forbidding any title to be derived, through the person convicted, to his posterity. Having dwelt upon the great extent of this punishment, he argued on the imbecility resulting from its overstrained severity. When laws were disproportioned to the offence, he contended, they necessarily lost much of their force. In two ways, severe laws defeated their own object—by increasing the difficulty of detection, by diminishing the respect for the laws. He spoke it to the honour of human nature, that where punishment exceeded the just bounds of necessity, all the good passions of mankind were excited, not against the crime and the criminal, but against the punishment and the laws. Men of kind and generous natures were not disposed to see them inflicted; and even in cases where they were put in execution, the criminal, instead of exciting indignation, became an object of pity. But if this was the case with the offending party himself, if this was the case in the spectacle of the day his punishment afforded, how much more strongly must the best passions be armed on his side, if the eye, turning from his execution, should see the punishment entailed on his innocent posterity! The injustice of this law, the appeal which its victims

made to the feelings of mankind, was not momentary or transitory ; it was perpetual and permanent : the unhappy descendants, reduced from affluence to beggary and distress, were continual objects of pity and commiseration, and lived, generation after generation, libels and satires on the injustice of their Government. A law thus operating on the guiltless was founded in injustice, and contrary to the fundamental principle of right and equity. His Lordship then took a view of the arguments on which it had been from time to time attempted to be supported. One of these was to be found in the late Mr. Yorke's pamphlet ; a book, the reputation of which was more owing to the celebrity of the author than its own intrinsic merit—a composition of much erudition and learning no doubt, but tedious without parallel ; heavily written, and, in his opinion, miserable in point of reasoning. In it Mr. Yorke stated, that the objection grew out of the nature of society, in which it would be found impossible to punish the guilty in any instance, without affecting the innocent. This argument, he contended, was founded in fallacy ; it was taking up that as a principle which was merely incidental : it was saying—because, from the nature of society, his innocent connections must be involved in the fate of the guilty, we should therefore act upon it as a principle, and totally disregard them in apportioning the punishment—because, says this notable argument, we cannot punish the guilty without affecting the innocent, we will therefore begin by punishing the innocent, in order to affect the guilty. Cicero was another authority adduced by the advocates for forfeiture and corruption of blood. That great orator had laid it down, that the State had a right to avail itself of the best feelings of men for its security and the prevention of crime. In the passage, however, where this sentiment was expressed, the author was defending an imputed act of injustice, and therefore it had not all the weight of a pure, ingenuous opinion. But, even admitting that it had, it was liable to objection ; as upon the same ground he might justify the torture, and every other act of tyranny and injustice that arbitrary power had ever resorted to. If this principle were true, where could we stop ? Why are we to condemn those laws which, in Persia and other eastern countries, murdered, for the crime of treason, the children, the parents, the relations, the friends of the offender ?—Having answered these two authorities, his Lordship next adverted to the arguments drawn from the nature of property and inheritable succession, as the creature of society, and a favour from Government. This, he said, was the very Jacobinical doctrine so much abused. Admitting, however, property to be such creature, and the right of transmitting it to his posterity to be

a favour from Government to the subject, it did not follow that they should be withdrawn at pleasure. But here, too, the principle of injustice recurred in any increased degree; for if the power of transmitting property were a favour, the power of inheriting it was surely a greater favour; and therefore he that enjoyed the less favour by his actions, drew on the innocent the loss of the more important favour. To interrupt its descent, was to punish the guilty a little, but the innocent to an enormous extent.

His Lordship, after having placed these abstract arguments in various points of view, and displayed great ingenuity and force of reasoning in their elucidation, proceeded to shew the inadequacy of the law to the end proposed. We were told, he said, of a conspiracy in the country to overthrow the Government, and divide the property of the nation among the desperate and necessitous: it was described as a system of treason, in which the poor were armed against the rich; and therefore this law was to be introduced as a remedy. Now, if this statement were true, to perpetuate the law of forfeiture and attainder was most needless: for how the disability of transmitting his property, should operate upon men who had none, he was at a loss to discover. Considering then the moderation of our ancestors in that in which they were the least moderate; considering that even they, to punish and restrain treason and rebellion in the case of men whose rank and fortune brought them particularly within the terrors of such a law, had only made it temporary, he could not consent to see it, on so much weaker grounds, being rendered perpetual. He would leave, however, all abstract and speculative doctrines, and proceed to what carried ten times more conviction to his mind than all the writings of Grotius, Puffendorff, and Cicero, even supposing the opinions of the former to be as clear and explicit as they were dark and intricate, or of the latter to be as positive and uniform as vague and variable. He meant that which was preferable to all theory and visionary systems, the wisdom resulting from practice and experience, and the consequences to which the measure, so far as it was hitherto acted upon, had led. For this he would not refer their Lordships to the history of England, but to what was passing in the sister kingdom. It was well known that the population of that country was divided into Papists and Protestants, the latter of whom possessed the confiscated property that once belonged to the ancestors of the former. Now, what was the alleged object of those charged with treason and rebellion? Why, to dispossess the Protestants, and recover that property of which the Papists were deprived by the laws of forfeiture beneath which they had fallen. He meant not

here to examine whether these charges were true.—The Protestants affected to suspect the Catholics of such designs: whether they really entertained such monstrous intentions, or whether the Protestants wickedly imputed that intention to them to furnish them with a pretext for oppressing, still in either case the laws of forfeiture were the fountain from which such designs or such oppression had their source: to them the distracted state of Ireland, whether the Protestant or the Catholic were most blameless at this moment—to them all their calamities and insecurity were to be attributed. Here then we had before our eyes the growth of this law, its progress and its fruits; a law which engraved on the heart and mind of the subject his injury and his wrongs; which entailed them from generation to generation; which rendered it impossible for him to forget the injustice he had suffered; which armed one part of society against the other; which made a man's neighbour his despoiler, preventing him from becoming a useful member of society, because at his birth it deprived him of the means, as a zealous supporter of the State, which had interdicted him from its benefits. Such were the consequences of the law as experienced in Ireland; a law which had spread hatred and dissension through the land, and rendered jealousy and dislike perpetual; a law which, at the moment dissensions were on the point of being healed, stepped in between the parties, and said, No; there shall be no reconciliation, no tranquillity, no amnesty; the feuds which have existed, shall exist for ever; the wounds which are inflicted shall never be healed, and dissension shall be your portion; suspicion on one side, and vengeance on the other, shall be your inheritance.

“Pugnent ipsique, nepotesque.”

Regarding, then, as he did, the doctrine of forfeiture as the great source of the troubles which distracted that kingdom, he must deprecate the idea of rendering it perpetual in this. He was sorry to detain their Lordships so long, but it was a question in which he felt himself deeply interested, and therefore he would claim their indulgence for one or two observations more before he sat down. The first of these arose from the nature of the punishment itself. The punishment of confiscation was the favourite and dreadful engine of arbitrary power, because, at the same time that it glutted its revenge and cruelty, it gratified its avarice. It had been the tyrant's resort in all times, and in all countries, even in our own. He did not allude to the present day; but as it had been formerly resorted to for the worst of purposes, such times might come again. This objection had the more weight with him, as he saw Ministers em-

JULY 4.]

barked in schemes of enormous expence; how then could he be certain, but this law, if rendered perpetual, might not hereafter be used to furnish a supply for the wants such expence must unavoidably create? It has been used as an engine for such purposes once; what security had we it might not be so used again? He was the more justifiable in this observation, because, young as he was, the recent history of France furnished a case of such application. There was another point of view in which he must also consider it—as a breach of contract with Scotland. It was an implied condition of the Union, that this law should be suffered to die away; and it had been afterwards relaxed in favour of individuals; but now this promised indulgence was to be withdrawn, and it was proposed, contrary to the merciful indulgence so long held out, to render it perpetual. For all these reasons, therefore, he professed himself decidedly against the measure.

The LORD CHANCELLOR said, he did not design to follow the noble Lord through the large and extensive course he had taken, but shortly to state a few material facts. It was a mistake in the noble Lord to state the present bill as a new law, and a law foreign to the Constitution. It had made a part of the law of England from the earliest times, and had suggested itself to the wisdom of our ancestors, as a law actually necessary to be in force for the safety of the State, from periods of the remotest antiquity. His Lordship said, he did not mean to enter into any metaphysical reasoning upon the subject, and he was glad to hear the noble Lord himself declare, that he wished to put aside all arguments founded in theory and speculation. The bill which this bill went to repeal, was an act of the 7th of Queen Anne, in which some persons were enabled to obtain the insertion of a clause, the apparent object of which was somewhat extraordinary, as its tendency was to insinuate that treason, instead of being a crime of greater magnitude, was of less import and weight than other felonies. Some years back a debate occurred in one of the Houses of Parliament upon the subject, in which a near friend of the noble Lord eminently distinguished himself; and on that occasion, a person who was apt to speak rather whimsically, the late Lord Egmont, chose to argue the clause which he had mentioned, as a clause intended to operate as a toleration for treason. His Lordship stated why, in the present bill, that clause was omitted; and took notice of the considerations on the Law of Treason, written by the late Mr. Yorke, to which the noble Lord had referred. He said, it was a work to which it was usual to look up as the composition of a man well acquainted with his subject. His Lordship made farther observations, and concluded

with repeating his declaration, that the bill contained nothing that had not before been recognised by the law of England.

The Earl of RADNOR opposed the bill. He said that the expediency of the Law of Forfeiture was very much doubted by many great men and lawyers in former times, and he thought its tendency at any period to prevent treason extremely questionable. The treasons abroad in the present day, however, were not of a species which this bill would be very likely to affect. Since they had been afloat, there was but a solitary instance of the application of the law in the case of a younger branch of a noble family in the sister kingdom. With respect to that case, indeed, he much doubted whether forfeiture had been properly applied. He did not mean to give any opinion as to the guilt of the individual, but he thought that the proceeding (and he spoke it with deference to the independent Legislature of the sister kingdom) was very doubtful, because the party had no opportunity to defend himself, and there was a possibility that he might have been innocent, since he did not fall in battle against the Crown and Government, a case that could leave no doubt as to guilt. He begged leave also to remind their Lordships of the maxim of the Divine Law, that a son was not to suffer for the iniquity of the father. On the whole, he was decidedly against the bill.

Lord GRENVILLE admitted, that if, as had been stated, the present description of treason was a conspiracy of the poor against the rich, forfeiture could have little effect on those who had no property to forfeit. But while the great mass of traitors were, perhaps, of that description, there were men of rank and property in the back ground, by whom they were instigated, and without whose influence their efforts would be of little avail. In support of this assertion, he referred to the late Duke of Orleans, who had taken so active a part in the French Revolution; and also to the case of the young nobleman alluded to in the sister kingdom (Lord E. Fitzgerald.) It was therefore incumbent to use every possible precaution, and to take care, while it did not infringe on the law as it stood for ages, that every obstacle should be thrown in the way of men of rank and fortune, who should be willing to delude the multitude into acts of treason and rebellion.

Earl FITZWILLIAM said, if ever there was a time when we should revert to the sure practice of wisdom and moderation, it was the present. The principle of confiscation was the principle acted upon by the revolutionary tyrants of France. If plunder of property was also looked forward to by domestic traitors, we should be cautious of setting the example. They could not be more grati-

fied than by having the doctrine of confiscation acknowledged and established; for from thence they would endeavour to draw a justification of their own views. Seeing it in this light, he therefore could not assent to the present bill. Besides, he conceived it incapable of remedying, in the remotest degree, the evil it was expected to cure. If the Duke of Orleans, from his rank and property the greatest subject in Europe, was not to be deterred by such considerations, what weight could they be expected to have with persons of little comparative interest? He was afraid, when men had decided in their minds on treason, it would not be the fear of losing the right of transmitting their property to their posterity that could dissuade them. But there was another circumstance which was deserving of notice. It was an implied condition in the Union with Scotland, that the law now proposed to be perpetuated, should be suffered to expire. Now, while it was in contemplation to form an Union with another country, he thought, if we wished for success, we should shew that we had performed the conditions which we had stipulated and agreed upon with the country to which we were already united.

Lord HOLLAND said, he would avail himself of their Lordships' usual indulgence to say a few words in reply. Some observations of the learned Lord's obliged him to rise; and as he was up, he could not, in justice to his feelings, help expressing himself on a subject which he willingly would have avoided; a subject on which he felt too deeply and too strongly to debate in that House. He would not therefore say what he felt on that subject, but he must say, that horrible as to his mind this bill before the House was, detestable as this measure seemed to him, he felt that he should be doing an injustice even to it, were he to compare it with an act of the most wanton injustice and savage vengeance that had disgraced our times—No, thank God! it was not so objectionable as that—and on that account he was happy he had recorded his opinion *elsewhere* in a manner which would always give him some satisfaction and comfort. It had nothing, however, to do with the present bill, except, indeed, inasmuch as those more violent anomalous and *ex post facto* acts of vengeance could never have been resorted to, did not this law acknowledge the principle which they yet more mischievously and iniquitously applied. He had been accused of metaphysical argument. He had wished to avoid it. But a bill to perpetuate punishments, the bare mention of discharging which had in better times produced debates, animated and eloquent beyond example, had come into the House without one word on the principle on which it was founded, without one word to prove its neces-

fity, without one endeavour to shew why we were suddenly to adopt as just, what the statute book had long since expressed to be inconsistent with the first principles of justice. To learn on what such a measure was founded, he looked to what had been termed the ablest defence, what was certainly the most laborious apology for this injustice. He found, that in these, and even in later defences of this very bill, abstract arguments on the nature of property and succession were laid as the foundation for this superstructure of injustice; and to these he had endeavoured to reply. But the learned Lord had told him, that he did not understand Mr. Yorke's argument. Perhaps it was above his comprehension; and as the learned Lord possessed so distinct and perspicuous a manner, he could have wished that he had condescended to interpret it, as, with great deference to that noble Lord, an explanation of a deep and profound argument (if there were, indeed, one in Mr. Yorke's work) would, in his opinion, have served his cause as well, if not better, than the speech he had made, composed of facts he had never doubted, and allusions, in his apprehension, totally irrelevant. Felony, he had said, was punished in the same manner; but if that statute were revised, he, perhaps, for one, should be as willing to remit this unjust punishment in cases of felony as in treason; if, however, he looked to practice, he perceived a distinction. The persons who were generally guilty of felony were such as this law could not affect; and he believed he might assert, that few instances of its operation could be recollected, or ever occurred.—With regard to Lord Percival's argument, he believed, if the learned Lord would again refer to those debates he had quoted, he would find the argument he had considered as so singular, one that was by no means singular at that period, one which, however ungracious it might sound now, had often been heard within those walls, and from men whose characters might well give new weight to their opinions—He meant the impolicy in this country of deterring men too much from resistance. He, however, did not mean to apply it now; for it was his conscientious conviction that severity uniformly defeated itself; and that these laws, far from deterring men from treason, operated as additional motives to men inclined to such resistance. Another proof of their injustice on one side, or of their inefficacy on the other, as far as punishment is inflicted for example's sake, was to be found in the singular circumstance of their being so often remitted, and the estates restored—By this the cruelty of the punishment was virtually allowed, or the example diminished; at any rate the law was converted into a means of additional influence to the Crown. In short, in every new light that

he viewed the measure, he saw new features of deformity and impolicy; in every fresh investigation or reflection, he learnt additional reasons for giving his divided vote against it.

Lord GRENVILLE denied that it would be such violation, and supported the bill on the ground of its being already the law of the land.

The House then divided on the question for the second reading: Ayes, 8; Noes, 4. Majority, 4.

The Judges' Salaries Bill, after some opposition from the Earl of Abington, went through a Committee; when the Report was received and ordered to be printed.

PROTEST against committing the TREASON BILL.

“ DISSENTIENT,

Die Jovis, 4^o Julii, 1799.

“ First, Because this statute, which it is by this bill proposed to make perpetual, appears to us to be unjust and impolitic, and contrary to the mild spirit of the Laws of England—unjust, because it reduces to poverty and ruin Children for the crimes of their Ancestors; impolitic, because, instead of healing the divisions and animosity occasioned by Civil War, it tends to make them continue.

“ It appears to us to be contrary to the express Declaration of Magna Charta, which says, that no person shall be disinherited or deprived of his franchises unless he be heard in his defence; for in this case we disinherit persons who cannot be heard, and who have committed no crime.

“ Secondly, Because it does not appear that any urgent necessity calls for the immediate adoption of this law at this late period of the Session, when it cannot receive the due consideration which a question of this sort deserves, and when the attendance is so thin in this House.

“ Thirdly, Because we have the satisfaction of thinking it is not necessary for the preservation of His Majesty, whose Throne cannot be more secure by severe penal statutes—We therefore will not agree to destroy the hope which Sir William Blackstone exultingly says our Posterity may entertain—that corruption of blood may one day be abolished and forgotten.

“ PONSONBY,
“ HOLLAND.”

List of the Division on the Treason Forfeiture Bill.

For the Bill,

Lord Loughborough,
 — Grenville,
 Duke of Portland,
 Earl of Liverpool,

Earl Spencer,
 Lord Walsingham,
 Viscount Sydney,
 Earl of Digby.

Against the Bill,

Earl Fitzwilliam,
 — of Radnor,

Earl of Bessborough,
 Lord Holland.

HOUSE OF COMMONS.

Thursday, July 4.

The order of the day for the third reading of the Slave-carrying Bill being read,

Mr. DENT rose, and objected to the alterations that had been made in the bill, and particularly to the amendment which fixed the eleventh of August for the period of its operation commencing. The trade was now circumscribed to the ports of London, Bristol, and Liverpool, to the great injury of Poole and other ports. He had also to object to the bill being made perpetual, instead of annual, from whence arose hardships unknown to the law of the land. The changes made in the admeasurement of the vessel, were also complained of by the merchants of Liverpool. For these reasons he would now move that the House be counted.

The House was then counted; and there being forty Members present, the bill was read a third time, and passed.

ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS, RESPECTING THE
PUBLIC INCOME OF GREAT BRITAIN,
FOR THE YEAR ENDING FIFTH OF JANUARY 1799:

No. I.

LIST.

Statement of the Ordinary Revenue and Extrarordinary Resources constituting the Public Income of Great Britain, for the year ending 5th January 1799, &c.

APPENDIX.

- (A.) Account of the gross and net produce, and payments into the Exchequer, of the duties of Customs, in Great Britain, in the year ending the 5th January 1799, &c.
- (B. 1.) Excise.—Account of the gross actual receipt in money, &c. of the duties of Excise and Malt (annual) of England, &c. &c.
- (B. 2.) Ditto, ditto, of Scotland, remitted to the Commissioners of Excise in London, &c.
- (B. 3.) Account of monies paid into the Exchequer by the Receiver-general of Excise in England, on account of remittances to him by the Receiver-general of Excise in Scotland, &c.
- (C. 1.) Account of the gross and net produce, and payments into the Exchequer, of the duties arising from stamps, &c.
- (C. 2.) Account of the balances in the hands of the several distributors in Great Britain, &c.
- (C. 3.) Account of the gross and net produce of the stamp duties in North Britain, &c.
- (D. 1.) Account of the gross and net produce, and payments into the Exchequer and Customs, of the several taxes in England and Wales, &c.
- (D. 2.) Account of the gross and net produce, and payments into the Exchequer and Customs, of the several taxes in Scotland, &c. &c.
- (E.) Account of the gross and net produce of the duties arising from Salt, in Great Britain, &c. &c.

- (F. 1.) Account of the gross and net produce, and payments into the Exchequer, of the revenue arising from the Post-office of England, &c.
- (F. 2.) Balances due from Deputy Post-masters and others, &c. &c.
- (G. 1.) Account of the duty of one shilling in the pound on places and pensions; by the Receivers-general of the said duties in England, &c. &c.
- (G. 2.) Account of ditto, ditto, for the district of the palaces of Whitehall and St. James's, &c.
- (G. 3.) Account of ditto ditto collected by the Receiver-general of the said duty in Scotland, &c.
- (H.) Account of the deductions of the six pence in the pound revenue, received in England and Scotland, &c. &c.
- (I.) Account of the gross actual receipt in money, net produce, and payments into the Exchequer, of the revenue arising from Hackney Coaches and Chairs, &c.
- (K.) Account of the gross receipt, and net payment into the Exchequer, arising from licences granted to Hawkers and Pedlars, &c.
- (L.) Alienation-office.—State of the Pelfine account, &c.
- (M.) Green wax, or post fines
- (N.) Account of the monies paid into the Exchequer arising from seizures of uncustomed and prohibited goods, &c.
- (O.) Total amount of the money paid into the Exchequer for Compositions, &c.
- (P.) Payments into the Exchequer of monies received for Proffers.
- (Q.) Account of the several sums of money, received by collectors and other receivers, on account of the Land Revenue of England and Wales, &c.
- (R.) Account of the monies paid into the Exchequer other than those arising from the Public Revenue, &c.
- (S.) Cash account of English and Irish Lotteries, &c.
- (T.) Account of money paid into the Exchequer on account of Voluntary Contributions, &c.
- (V.) Account of ditto, ditto, Public Loans, &c.
- (*W.) Account of money remaining in the Exchequer on 5th January 1798, and 5th January 1799, unappropriated.

A STATE-

A STATEMENT of the ORDINARY REVENUES, and EXTRAORDINARY RESOURCES, constituting the PUBLIC INCOME of GREAT BRITAIN, for the Year ending 5th January, 1799, &c. &c. &c.

A STATEMENT of the ORDINARY REVENUES, and EXTRAORDINARY RESOURCES, constituting the PUBLIC INCOME of GREAT BRITAIN, for the Year ending 5th January, 1799, &c. &c. &c.

An ACCOUNT of the ORDINARY REVENUES and EXTRAORDINARY RESOURCES constituting the PUBLIC INCOME of GREAT BRITAIN for the Year ended the 5th Day of January 1799; distinguishing ENGLAND from SCOTLAND, and distinguishing under each Head of Revenue the Amount of the Gross Receipt, the Rate per Centum for collecting the same, and the Nature and Amount of the Net Produce, and the Rate per Centum for collecting the same, and the Nature and Amount of the Payments out of the Net Produce on each Head respectively; distinguishing also the Payments into the Exchequer, and the Amount of the Balances or Bills in the Hands of the several Officers of the Revenue on the 5th Days of January 1798 and 1799 respectively, applicable to or arising from the Revenues of the said Year; together with the Amount of the Unappropriated Balances remaining in the Exchequer upon each of the Days above-mentioned.

HEADS OF REVENUE.		BALANCES.		GROSS RECEIPT.		Total Receipt to be accounted for.	
Sums remaining in the Exchequer on the 5th January 1798, unappropriated	£. s. d.	Balance in the hands of the different Collectors on the 5th January 1798.	£. s. d.	Balance in the hands of the Receiver-general in London, but which not becoming due until after the 5th January 1798, were therefore brought to account of the latter year.	£. s. d.	Gross Receipt within the year.	£. s. d.
	- - -	- - -	- - -	- - -	- - -	- - -	- - -

ORDINARY REVENUES.

PERMANENT TAXES:

	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
Customs	16,218	18	4	—	—	—	65,177	5	9	7,362,548	6	8½
— England	61,498	19	9	40,809	3	5½	6,245	17	4½	430,730	15	0
— Scotland	77,717	18	1	40,809	3	5½	71,423	3	1½	7,793,279	1	8½
— Great Britain	—	—	—	811	2	10½	—	—	—	11,485,236	1	3¼
Excise (including malt, ann.)	—	—	—	58,473	3	5¼	25,000	0	0	881,779	14	10
— England	—	—	—	59,284	6	3½	25,000	0	0	12,367,015	16	1¼
— Scotland	—	—	—	39,166	10	0	—	—	—	2,504,338	0	9
— Great Britain	—	—	—	363	4	8¼	—	—	—	140,246	10	6½
Land and Affected Taxes	382,550	13	8½	—	—	—	3,546	15	5½	2,644,584	11	3½
— England	—	—	—	69,394	14	11	480	14	7	4,012,837	2	2
— Scotland	382,550	13	8½	69,394	14	11	—	—	—	139,334	7	10
— Great Britain	—	—	—	8,997	12	10½	4,027	10	0½	4,152,171	10	0
Salt	3,172	0	0	6,858	16	0½	—	—	—	754,765	0	2
— England	3,172	0	0	—	—	—	—	—	—	49,492	12	6¼
— Scotland	—	—	—	15,856	8	11	—	—	—	804,257	12	8½
— Great Britain	—	—	—	—	—	—	—	—	—	823,286	2	4½

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Compositions - - - -	-	-	-	-	-	-	-	-	-	-	-	-	20,792	16	11½
Proffers - - - -	-	-	-	-	-	-	-	-	-	-	-	-	625	16	0
Crown Lands - - - -	-	-	-	-	-	-	-	-	-	-	-	-	21,725	13	10
EXTRAORDINARY RESOURCES.															
Monies paid on account of the interest of Loans raised for the service of Ireland - - - -	-	-	-	-	-	-	-	-	-	-	-	-	236,743	1	4
On account of the Commissioners for issuing Exchequer Bills for Grenada - - - -	-	-	-	-	-	-	-	-	-	-	-	-	112,800	0	0
Fees of regulated Exchequer offices - - - -	-	-	-	-	-	-	-	-	-	-	-	-	29,963	6	4
On account of the sale of Dutch property - - - -	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0	0
For Corn sold on account of Government - - - -	-	-	-	-	-	-	-	-	-	-	-	-	112,500	0	0
Imprest Money repaid by sundry public accountants - - - -	-	-	-	-	-	-	-	-	-	-	-	-	94,280	14	3½
Lottery net profit, part of 1797 and 1798 - - - -	-	-	-	-	-	-	-	-	-	-	-	-	259,575	11	11

£. s. d.
11,792 12 6

£. s. d.
10,107 12 0

£. s. d.
10,107 12 0

£. s. d.
1,685 0 6

£. s. d.
1,685 0 6

Lottery Licenses	£.	s.	d.	£.	s.	d.	£.	s.	d.
	—	—	—	—	—	—	10,107	12	0
Aid and Contributions paid by the Bank of England for five instalments	—	—	—	—	—	—	2,357,527	13	10
Taxes collected under the aid and contribution act, five instalments, viz.	—	—	—	—	—	—	1,472,951	3	2½
England	—	—	—	—	—	—	14,197	8	10
Scotland	—	—	—	—	—	—	1,487,148	12	0½
Great Britain	—	—	—	—	—	—	33,657,732	4	4½
Total, independent of the Loans	645,231	10	8	304,492	9	10	100,450	13	2
Loans paid into the Exchequer in the year ending the 5th January 1799, including 2,000,000l. borrowed for the service of Ireland	—	—	—	—	—	—	17,075,734	0	8
Sums remaining in the Exchequer on the 5th January 1799, unappropriated	—	—	—	—	—	—	—	—	—
Grand Total - £.	645,231	10	8	304,492	9	10	100,450	13	2
							50,733,466	5	0½
							51,783,640	18	8½

Drawbacks, Discounts, Charges of Management, &c. paid out of the Gross Revenue.

Rate per centum for which Gross Revenue was collected.	Re-payments on over-entries, allowances, discounts, drawbacks, and bounties of the nature of drawbacks, differences of exchange between Edinburgh and London, annually to the two Universities, on account of Almanacks, and for paper and parchment to stamp upon.	Packet establishment with 4,000l. allowed to Ireland in lieu of packet postage, likewise Irish postage, received in Great Britain, and placed to the debit of this kingdom.	Charges of Management.	Total Payments out of the Gross Revenue
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
4 19 5	1,426,433 4 10 ¹ / ₄	— — —	370,224 11 5 ¹ / ₄	1,796,657 16 3 ¹ / ₂
8 2 11	56,111 8 1 ¹ / ₄	— — —	43,941 15 7 ¹ / ₄	100,053 3 9
5 3 9	1,482,544 13 0	— — —	414,166 7 0 ¹ / ₂	1,896,711 0 0 ¹ / ₂

HEADS OF REVENUE.

Sums remaining in the Exchequer on the 5th January 1798, unappropriated — — —

ORDINARY REVENUES.

PERMANENT TAXES:

Customs	-	-	England
—	-	-	Scotland
—	-	-	Great Britain

DEBATES.

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	Great Britain	5	3	9	£. s. d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Excise (including malt, ann.)	England	3	16	0	1,200,955	14	8	$\frac{1}{2}$	1,637,861	14	6	$\frac{1}{2}$		
	Scotland	8	7	7	76,553	18	9	$\frac{1}{4}$	157,456	10	2			
	Great Britain	4	3	2	1,277,509	13	6		1,795,318	4	8	$\frac{1}{2}$		
Stamps	England	3	15	2	82,780	11	0		95,218	7	9			
	Scotland	7	9	2	3,390	2	8	$\frac{1}{2}$	10,492	6	6	$\frac{1}{4}$		
	Great Britain	3	19	1	86,170	13	8	$\frac{1}{2}$	105,740	13	9	$\frac{3}{4}$		
Land and Affected Taxes	England	3	15	6	—	—	—		166,064	4	8	$\frac{1}{2}$		
	Scotland	2	1	10	—	—	—		4,101	3	8			
	Great Britain	3	14	0	—	—	—		170,165	8	4	$\frac{1}{2}$		
Salt	England	3	19	5	21,175	8	3	$\frac{1}{4}$	30,341	14	2	$\frac{1}{4}$		
	Scotland	11	18	9	632	15	8	$\frac{1}{4}$	7,108	0	1	$\frac{1}{4}$		
	Great Britain	4	10	11	21,808	3	11	$\frac{3}{4}$	37,449	14	3			
Post-office	England	27	16	1	—	—	—		14,896	18	4			
	Scotland	13	12	1	—	—	—		15,062	9	5	$\frac{1}{2}$		
	Great Britain	26	8	4	—	—	—		301,474	4	0	$\frac{1}{2}$		

rs. in the £. on Pensions and Salaries	England Scotland	Great Britain	£. s. d.			£. s. d.			£. s. d.		
			£.	s.	d.	£.	s.	d.	£.	s.	d.
			1	6	2	—	—	—	456	11	9
			0	7	7	—	—	—	153	5	8½
			0	16	3	—	—	—	609	17	5½
6d. in the £. on Pensions and Salaries	England Scotland	Great Britain	1	10	1	—	—	—	729	17	2
			1	4	7	—	—	—	37	10	10
			1	9	10	—	—	—	767	8	0
Hackney Coaches	-	-	8	8	5	—	—	—	2,244	2	8
Hawkers and Pedlars	-	-	37	1	0	—	—	—	2,973	3	5
SMALL BRANCHES OF THE HEREDITARY REVENUES:											
Alienation Fines	-	-	14	10	10	—	—	—	1,258	11	5
Post Fines	-	-	—	—	—	—	—	—	—	—	—
Seizures	-	-	—	—	—	—	—	—	—	—	—
Compositions	-	-	—	—	—	—	—	—	—	—	—
Proffers	-	-	—	—	—	—	—	—	—	—	—
Crown Lands	-	-	10	7	6	7,070	13	6½	4,413	19	2
						—	—	—	11,484	12	8½

EXTRAORDINARY RESOURCES.

	L. s. d.	L. s. d.	L. s. d.	L. s. d.	L. s. d.
Monies paid on account of the interest of Loans raised for the service of Ireland - - -	- - -	- - -	- - -	- - -	- - -
On account of the Commissioners for issuing Exchequer Bills for Grenada	- - -	- - -	- - -	- - -	- - -
Fees of regulated Exchequer offices	- - -	- - -	- - -	- - -	- - -
On account of the sale of Dutch property - - -	- - -	- - -	- - -	- - -	- - -
For Corn sold on account of Government - - -	- - -	- - -	- - -	- - -	- - -
Imprest Money repaid by sundry public accountants - - -	- - -	- - -	- - -	- - -	- - -
Lottery net profit, part of 1797 and 1798 - - -	- - -	- - -	- - -	13,891 6 8	13,891 6 8
Lottery Licences - - -	- - -	- - -	- - -	5,984 14 11	5,984 14 11
Aid and Contributions paid by the Bank of England for five instalments	- - -	- - -	- - -	- - -	- - -

Taxes collected under the aid and contribution act, five instalments, viz.	£. s. d.			£. s. d.			£. s. d.			£. s. d.			£. s. d.		
England	—	—	—	—	—	—	—	—	—	35,925	12	9	35,925	12	9
Scotland	—	—	—	—	—	—	—	—	—	116	13	4	116	13	4
Great Britain	—	—	—	—	—	—	—	—	—	36,042	6	1	36,042	6	1
Total, independent of the Loans	—	—	—	2,875,103	17	8½	14,896	18	4	1,614,990	8	6¾	4,504,991	4	7½
Loans paid into the Exchequer in the year ending the 5th January 1799, including 2,000,000l. borrowed for the service of Ireland	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sums remaining in the Exchequer on the 5th January 1799, unappropriated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grand Total - £.	—	—	—	2,875,103	17	8½	14,896	18	4	1,614,990	8	6¾	4,504,991	4	7½

HEADS OF REVENUE.

Sums remaining in the Exchequer on the 5th January 1798, unappropriated

ORDINARY REVENUES.

PERMANENT TAXES:

Customs	-	-	England
	-	-	Scotland
	-	-	Great Britain
Excise (including malt, ann.)	England		
	-	-	Scotland
	-	-	Great Britain

DEBATES.

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Payments out of the net Produce applicable to National Objects.

Net Produce, applicable to National Objects, and to Payments into the Exchequer.	Rate per centum, for which the net Produce of the Revenue was collected.	Militia and Defenders Warrants.	Bounties for promoting the Fisheries, Linen Manufactures, &c.	Pensions out of the Hereditary Revenue, and perpetual Pensions charged on the Land Revenue.	Towards building an office for the Surveyor-general of the Land Revenue, and expenses incurred in securing and improving His Majesty's woods and forests.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
5,647,286 14 6	6 11 1	-	242,454 8 11	-	-
439,731 11 10	10 2 8	-	48,106 16 11	-	-
6,086,518 6 4	6 14 6	-	292,561 5 11	-	-
9,848,185 9 7	4 8 8	-	6,889 8 7	14,000 0 0	-
807,796 8 1	10 0 3	-	30,879 16 2	-	-
10,655,981 17 8	4 17	-	37,769 4 0	14,000 0 0	-

[illegible][illegible]

[illegible]

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
For Corn sold on account of Government	112,500	0	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Imprest Money repaid by fundry public accountants	94,280	14	3 $\frac{1}{4}$	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lottery net profit, part of 1797 and 1798	245,684	5	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lottery Licences	5,807	17	7	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Aid and Contributions paid by the Bank of England for five instalments	2,357,527	13	10	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxes collected under the aid and contribution act, five instalments, viz. England	1,437,005	10	5 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Scotland	14,280	15	6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Great Britain	1,451,106	5	11 $\frac{1}{2}$	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total, independent of the Loans	30,202,915	13	5	—	—	—	77,635	0	6	344,076	2	2	34,305	16	11	6,611	0	10 $\frac{1}{2}$
Loans paid into the Exchequer in the year ending the 5th January 1799, including 2,000,000l. borrowed for the service of Ireland	17,075,734	0	8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sums remaining in the Exchequer on the 5th Jan. 1799, unappropriated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grand Total - £.	*47,278,649	14	1	—	—	—	77,635	0	6	344,076	2	2	34,305	16	11	6,611	0	10 $\frac{1}{2}$

* The total discharge of the net produce will be found to exceed the total charge in the sum of 155,966l. 19s. 2 $\frac{1}{4}$ d. owing to the officer not being enabled to bring to account the balance due to the Public from the revenue of stamps on the 5th day of January 1798.

* The total discharge of the net produce will be found in the account of the revenue of the 5th day of January 1798. officer not being enabled to bring to account the balance due to the Public from the revenue of stamps on the 5th day of January 1798.

HEADS OF REVENUE.

Sums remaining in the Exchequer on the 5th January 1798, unappropriated

ORDINARY REVENUES.

PERMANENT TAXES:

Customs	-	-	England
	-	-	Scotland
	-	-	Great Britain
Excise (including malt, ann)	-	-	England
	-	-	Scotland
	-	-	Great Britain

Payments out of the net Produce applicable to National Objects.

By virtue of warrants of the Barons of the Exchequer in Scotland under the authority of different Acts of Parliament, towards the support of the Civil Government of that country.	To the Receiver-general of the Crown Rents in Scotland, the produce of His Majesty's Hereditary Revenue.	Impress in the hands of different officers.	Total payments out of the net produce.	Payments into the Exchequer.
<i>s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
— — —	— — —	— — —	— — —	— — —
22,988 15 0	18,357 10 10 ¹	5,720 16 5	242,454 8 11	5,292,775 12 0 ¹
22,988 15 0	18,357 10 10 ¹	5,720 16 5	95,173 19 3	277,900 0 0
— — —	— — —	— — —	337,628 8 2	5,570,675 12 0 ¹
40,317 15 3	17,293 15 0 ¹	— — —	20,889 8 7 ¹	9,824,892 16 5 ¹
40,317 15 3	17,293 15 0 ¹	— — —	88,491 6 5 ¹	670,609 0 0
40,317 15 3	17,293 15 0 ¹	— — —	109,380 15 1	10,495,501 16 5 ¹

	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
Stamps	-	-	-	-	-	-	1,770	0	0	1,770	0	0	2,324,539	2	0
	-	-	-	-	-	-	-	-	-	-	-	-	108,340	0	0
	-	-	-	-	-	-	-	-	-	-	-	-	2,432,879	2	0
Land and Assessed Taxes,	-	-	-	-	-	-	-	-	-	-	-	-	3,769,673	10	11
	-	-	-	-	-	-	-	-	-	-	-	-	133,480	14	7
	-	-	-	-	-	-	-	-	-	-	-	-	3,903,154	5	6
Salt	-	-	-	-	-	-	-	-	-	-	-	-	679,844	14	5
	-	-	-	-	-	-	-	-	-	-	-	-	37,379	0	0
	-	-	-	-	-	-	-	-	-	-	-	-	71,223	14	5
Post-office	-	-	-	-	-	-	-	-	-	-	-	-	600,720	7	11
	-	-	-	-	-	-	-	-	-	-	-	-	68,279	12	1
	-	-	-	-	-	-	-	-	-	-	-	-	69,000	0	0
1s. in the £. on Pensions	-	-	-	-	-	-	-	-	-	-	-	-	36,765	5	3
and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	31,800	0	0
	-	-	-	-	-	-	-	-	-	-	-	-	68,565	5	3
6d. in the £. on Pensions	-	-	-	-	-	-	-	-	-	-	-	-	47,673	10	0
and Salaries	-	-	-	-	-	-	-	-	-	-	-	-	2,965	16	7½
	-	-	-	-	-	-	-	-	-	-	-	-	50,639	6	7½

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
For Corn sold on account of Government	—	—	—	—	—	—	—	—	—	112,500	0	0	—	—	—
Imprest Money repaid by sundry public accountants	—	—	—	—	—	—	—	—	—	94,280	14	3 $\frac{1}{4}$	—	—	—
Lottery net profit, part of 1797 and 1798	—	—	—	—	—	—	—	—	—	245,684	5	3	—	—	—
Lottery Licenses	—	—	—	—	—	—	—	—	—	910	6	1	—	—	—
Aid and Contributions paid by the Bank of England for five instalments	—	—	—	—	—	—	3,750	0	0	3,750	0	0	—	—	—
Taxes collected under the aid and contribution act, five instalments, viz. England	—	—	—	—	—	—	—	—	—	2,357,527	13	10	—	—	—
Scotland	—	—	—	—	—	—	—	—	—	1,437,025	10	5 $\frac{1}{2}$	—	—	—
Great Britain	—	—	—	—	—	—	—	—	—	1,437,025	10	5 $\frac{1}{2}$	—	—	—
Total, independent of the Loans	76,322	16	5 $\frac{1}{4}$	35,651	5	10 $\frac{1}{2}$	11,240	16	5	585,842	19	2 $\frac{1}{4}$	28,667,974	8	6
Loans paid into the Exchequer in the year ending the 5th January 1799, including 2,000,000l. borrowed for the service of Ireland	—	—	—	—	—	—	—	—	—	17,075,734	0	8	—	—	—
Sums remaining in the Exchequer on the 5th Jan. 1799, unappropriated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grand Total - £.	76,322	16	5 $\frac{1}{4}$	35,651	5	10 $\frac{1}{2}$	11,240	16	5	585,842	19	2 $\frac{1}{4}$	45,743,708	9	2

BALANCES.

Bills from the country arising out of the

HEADS OF REVENUE.			BALANCES.			Total Discharge.	Vouchers. See the Appendix.
Sums remaining in the Exchequer on the 5th Jan. 1798, unappropriated			Balance in the hands of the different Col- lectors on the 5th January 1799.	Balance in the hands of the different Re- ceivers-general on the 5th January 1799.	Bills from the country ar- riving out of the revenue 1798, remitted to the Re- ceiver-general in London, but which not becoming due until after the 5th January 1799, are there- fore carried to account of the latter year.		
	£.	s. d.	£.	s. d.	£.	s. d.	*
ORDINARY REVENUES.							
PERMANENT TAXES:							
Customs	-	-	-	-	-	-	-
	-	-	England		93,668	15 4	
	-	-	Scotland		5,198	17 1	
	-	-	Great Britain				(A.)
	18,387	18 2					
	26,962	15 2	33,996	0 3		5,647,286	14 6
	45,350	13 4	33,996	0 3	98,867	12 5	
Excise (including malt, ann.)	-	-	2,403	4 6	-		
	-	-	48,696	1 7	-		
	-	-	51,099	6 2	-		(B. 1. 2. 3.)
	146,722	17 3	48,410	11 11	-		
	-	-	647	6 6	17,740	0 0	
Stamps	-	-	49,057	18 5	-		
	-	-			17,740	0 0	(C. 1. 2. 3.)
	146,722	17 3				2,648,119	17 8

Land and Affected Taxes, England and Scotland	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	(D. I. 2.)
—	386,097	9	2 $\frac{1}{4}$	—	—	—	—	—	—	4,232,570	6	7 $\frac{1}{4}$	
—	—	—	—	67,284	15	4	—	—	—	205,108	13	8	
—	386,097	9	2 $\frac{1}{4}$	67,284	15	4	—	—	—	4,437,979	0	3 $\frac{1}{4}$	(D. I. 2.)
Salt — — — England and Scotland	—	—	—	19,916	9	8	—	—	—	712,745	10	6 $\frac{1}{4}$	
— — — — —	—	—	—	1,933	12	1 $\frac{1}{4}$	—	—	—	51,782	13	6 $\frac{1}{4}$	
— — — — — Great Britain	—	—	—	21,850	1	9 $\frac{1}{4}$	—	—	—	764,028	4	1	(E.)
Post-office — — — England and Scotland	111,575	13	3 $\frac{1}{4}$	2,682	16	2	—	—	—	728,678	17	4 $\frac{1}{4}$	
— — — — —	15,482	8	7 $\frac{1}{4}$	11,877	4	1	—	—	—	95,639	4	9 $\frac{1}{4}$	
— — — — — Great Britain	127,058	1	11 $\frac{1}{4}$	14,560	0	3	—	—	—	824,318	2	2 $\frac{1}{4}$	(F. I. 2.)
is. in the £. on Penfions and Salaries — — — England and Scotland	—	—	—	82	4	1 $\frac{1}{4}$	—	—	—	36,847	9	4 $\frac{1}{4}$	
— — — — —	—	—	—	7,984	5	3 $\frac{1}{4}$	—	—	—	39,784	5	3 $\frac{1}{4}$	
— — — — — Great Britain	—	—	—	8,066	9	5 $\frac{1}{4}$	—	—	—	76,631	14	8 $\frac{1}{4}$	(G. I. 2. 3.)
6d. in the £. on Penfions and Salaries — — — England and Scotland	—	—	—	—	—	—	—	—	—	47,673	10	0	
— — — — —	—	—	—	—	—	—	—	—	—	2,905	16	7 $\frac{1}{4}$	
— — — — — Great Britain	—	—	—	—	—	—	—	—	—	50,639	6	7 $\frac{1}{4}$	(H.)
Hackney Coaches — — —	—	—	—	601	5	1	—	—	—	24,401	5	1	(I.)
Hawkers and P. Mares — — —	—	—	—	—	—	—	—	—	—	4,954	3	6 $\frac{1}{4}$	(K.)

SMALL BRANCHES OF THE HEREDITARY REVENUES:

Alienation Fines — — —

L. s. d.

L. s. d.

L. s. d.

L. s. d.

— — —

3,036 13 3

— — —

6,825 12 7

(L.)

DEBATES.

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SMALL BRANCHES OF THE HEREDITARY REVENUES:

SMALL BRANCHES OF THE HEREDITARY REVENUES:										
Alienation Fines	-	-	-	-	-	-	-	-	-	-
Post Fines	-	-	-	-	-	-	-	-	-	-
Seizures	-	-	-	-	-	-	-	-	-	-
Compositions	-	-	-	-	-	-	-	-	-	-
Proffers	-	-	-	-	-	-	-	-	-	-
Crown Lands	-	-	-	-	-	-	-	-	-	-
EXTRAORDINARY RESOURCES.										
Monies paid on account of the interest of loans raised for the service of Ireland	-	-	-	-	-	-	-	-	-	-
On account of the Commissioners for issuing Exchequer Bills for Grenada	-	-	-	-	-	-	-	-	-	-
Fees of regulated Exchequer offices	-	-	-	-	-	-	-	-	-	-
On account of the sale of Dutch property	-	-	-	-	-	-	-	-	-	-

	L.	s.	d.	L.	s.	d.	L.	s.	d.			
	-	-	-	3,036	13	3	-	-	-	(L.)		
	-	-	-	1,597	6	8 $\frac{1}{4}$	-	-	-	(M.)		
	-	-	-	-	-	-	-	-	-	(N.)		
	-	-	-	-	-	-	-	2	13	4	(O.)	
	-	-	-	-	-	-	-	-	625	16	0	(P.)
	-	-	-	-	-	-	-	-	31,033	18	1 $\frac{1}{4}$	(Q.)
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	236,743	1	4	(R. 1.)
	-	-	-	-	-	-	-	-	112,800	0	0	(R. 2.)
	-	-	-	-	-	-	-	-	29,963	6	4	(R. 3.)
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	50,000	0	0	(R. 4.)

For Corn sold on account of Government	£.	s.	d.	£.	s.	d.	£.	s.	d.	(R. 5.)
Imprest Money repaid by sundry public accountants	—	—	—	—	—	—	112,500	0	0	(R. 5.)
Lottery net profit, part of 1797 and 1798	—	—	—	—	—	—	94,280	14	3 ¹ / ₂	(R. 6.)
Lottery Licences	—	—	—	—	—	—	245,684	5	3	
Aid and Contributions paid by the Bank of England for five instalments	—	—	—	1,147	11	6	5,807	17	7	(S.)
Taxes collected under the aid and contribution act, five instalments, viz. England Scotland	—	—	—	—	—	—	2,357,527	13	10	(T.)
Great Britain	—	—	—	14,080	15	6	1,437,025	10	5	
	—	—	—	14,080	15	6	14,080	15	6	
Total, independent of the Loans	—	—	—	—	—	—	1,451,106	5	11 ¹ / ₂	
Loans paid into the Exchequer in the year ending the 5th January 1799, including 2,000,000l. borrowed for the service of Ireland	722,079	8	9 ¹ / ₂	266,378	3	8 ¹ / ₂	30,358,882	12	7 ¹ / ₂	
Sums remaining in the Exchequer on the 5th January 1799, unappropriated	—	—	—	—	—	—	17,075,734	0	8	(V.)
	—	—	—	—	—	—	—	—	—	(W.)*
Grand Total - £.	722,079	8	9 ¹ / ₂	266,378	3	8 ¹ / ₂	116,607	12	5	

Treasury Chambers, June 13th, 1799.

CHARLES LONG.

APPENDIX.

Appendix (A.)

An ACCOUNT of the Gross and Net Produce, and Payments into the Exchequer, of the Duties of CUSTOMS, in Great Britain, in the Year ending the 5th January 1799; distinguishing the Net Produce on each principal Article: Together with an Account of the several Payments made thereout on Account of Drawbacks, Management, Bounties, and Payments, applicable to the Civil Government of Scotland.

SPECIES of GOODS.	Net Produce, subject to the Payment of Bounties, Charges of Management, &c.		
	£.	s.	d.
Ashes, pearl and pot	4,352	5	3
Barilla	34,666	6	4 $\frac{3}{4}$
Beads, coral	254	16	10 $\frac{1}{2}$
Books, bound and unbound	1,324	19	6
Bottles, glass	1,164	3	10 $\frac{3}{4}$
Brimstone	24,010	3	5
Bristles, undrest	5,330	13	8 $\frac{1}{4}$
Bugle, great	384	0	5 $\frac{1}{2}$
Capers	387	14	10
China ware	2,975	17	1
Copper, unwrought	1,207	11	1
Cordage	3,684	11	4 $\frac{1}{2}$
Cork	5,459	15	9 $\frac{1}{4}$
Corn, Oats	9,525	9	2 $\frac{1}{4}$
— Wheat	43,953	10	8
Drugs—Almonds, bitter	741	19	6 $\frac{1}{2}$
— Aloes, Epatica	120	4	1 $\frac{1}{2}$
— Asia-foetida	247	1	9 $\frac{3}{4}$
— Balsam Capiva	221	8	2
— — Natural	74	1	5 $\frac{1}{2}$
— Benjamin	626	3	10 $\frac{1}{2}$
— Borax, refined	1,281	0	3 $\frac{1}{2}$
— — unrefined	111	17	1 $\frac{1}{2}$
— Buds of cassia	183	3	11 $\frac{1}{4}$
— Cambogium	14	19	8 $\frac{1}{2}$
— Camphire, unrefined	984	9	5
— Cardemoms	35	18	10 $\frac{1}{4}$
— Cassia fistula	618	10	5
— — Lignea	418	6	7 $\frac{1}{2}$

SPECIES of GOODS.	Net Produce, subject to the Payment of Bounties, Charges of Management, &c.		
	£.	s.	d.
Drugs—Cortex, Peru — —	4,822	2	9 $\frac{1}{2}$
Cream of tartar — —	1,043	1	6 $\frac{1}{2}$
Gum copal — —	124	5	2 $\frac{1}{2}$
— Senegal — —	1,123	11	4
— Tragacanth — —	350	5	7
Jalop — —	2,005	1	10
Juniper berries — —	3,095	9	2 $\frac{1}{2}$
Lead, black — —	191	2	6
Manna — —	809	4	6 $\frac{1}{4}$
Oil, palm — —	1,649	18	1 $\frac{1}{4}$
— perfumed — —	1,400	18	0 $\frac{1}{2}$
— turpentine — —	1,690	19	11 $\frac{1}{4}$
Opium — —	873	16	6
Quicksilver — —	5,756	17	6 $\frac{1}{2}$
Radix ipecacuana — —	724	12	4 $\frac{1}{2}$
Rhubarb — —	4,449	13	0 $\frac{1}{2}$
Saccharum saturni — —	2,666	6	9 $\frac{1}{2}$
Sarsaparilla — —	606	4	2 $\frac{1}{2}$
Senna — —	1,981	6	5 $\frac{1}{2}$
Succus liquoritiæ — —	9,572	2	5
Verdigrease — —	2,144	13	9 $\frac{1}{2}$
Dye stuffs, &c. Shellack — —	57	14	11 $\frac{1}{2}$
— Smalts — —	15,134	14	11
Elephants teeth — —	1,760	0	2 $\frac{1}{2}$
Feathers for beds — —	7,933	11	2 $\frac{1}{2}$
Fish, anchovies — —	685	7	4 $\frac{1}{4}$
Fruit, lemons and oranges — —	15,658	19	6
— Nuts, small — —	2,063	6	2 $\frac{1}{4}$
Glass plates — —	4,747	6	8
Glue — —	408	15	6 $\frac{1}{4}$
Grocery—Almonds, Jordan — —	2,411	0	8
— — not Jordan — —	2,178	19	9 $\frac{1}{2}$
Anniseeds — —	256	7	10 $\frac{1}{4}$
Cloves — —	3,595	14	11 $\frac{1}{2}$
Cocoa — —	1,832	17	6 $\frac{1}{2}$
Coffee — —	30,854	17	6 $\frac{1}{4}$
Currants — —	81,520	11	1 $\frac{1}{4}$
Figs — —	6,200	15	4 $\frac{1}{2}$
Mace — —	2,458	16	6 $\frac{1}{2}$
Nutmegs — —	3,923	19	9 $\frac{1}{2}$
Pepper — —	29,977	19	9 $\frac{1}{4}$
Pimento — —	6,024	14	4
Prunes — —	3,828	17	8 $\frac{1}{4}$
Raisins, Denia — —	28,275	13	8 $\frac{1}{4}$
— Faro — —	982	4	1 $\frac{1}{4}$
— Lexia — —	13,066	6	11
— Lipari — —	5,257	11	11 $\frac{1}{2}$

Appendix (A)—continued.

SPECIES of GOODS.				Net Produce, subject to the Payment of Bounties, Charges of Management, &c.			
				£.	s.	d.	
Grocery—	Raisins, Smyrna	—	—	6,949	9	10 $\frac{3}{4}$	
	— Solis	—	—	23,216	11	10 $\frac{3}{4}$	
	Succads	—	—	1,225	14	2 $\frac{3}{4}$	
	Sugar, brown	—	—	1,819,225	9	1 $\frac{1}{2}$	
	Tamarinds	—	—	842	12	9	
	Tea	—	—	137,843	11	8 $\frac{1}{2}$	
	Turmeric	—	—	1,483	17	6 $\frac{1}{4}$	
Hair, horse	—	—	—	553	15	10	
— human	—	—	—	521	10	2	
Hats, chip	—	—	—	1,313	17	6	
— straw	—	—	—	675	11	6	
Hemp, rough	—	—	—	133,927	4	8	
Hides, horse	—	—	—	3,298	7	5 $\frac{1}{2}$	
— Indian	—	—	—	2,854	4	2	
— Loth	—	—	—	12,277	9	3	
— ox or cow	—	—	—	3,767	3	3 $\frac{1}{2}$	
Incle, wrought	—	—	—	1,590	11	9 $\frac{1}{2}$	
Iron, bar	—	—	—	154,634	16	6 $\frac{1}{4}$	
— cast	—	—	—	359	12	0	
Kelp	—	—	—	1,810	16	11 $\frac{1}{4}$	
Linen—	Cambricks	—	—	379	16	7 $\frac{1}{2}$	
	Canvas, Heffens	—	—	13,806	6	0 $\frac{1}{2}$	
	— Spruce	—	—	4,095	2	8	
	Damask tabling, Silesia	—	—	1,624	4	10	
	Diaper Napkinning, ditto	—	—	341	3	6	
	Drilling	—	—	5,009	18	11 $\frac{1}{4}$	
	Germany, narrow	—	—	48,336	5	0 $\frac{1}{2}$	
	Lawns, Silesia Holland whited	—	—	82	13	7	
	— not Holland whited	—	—	412	8	6	
	Russia, broad, above 22 $\frac{1}{2}$	—	—	31,006	7	5 $\frac{3}{4}$	
	— above 31 $\frac{1}{2}$	—	—	2,209	0	9 $\frac{1}{2}$	
	— above 36	—	—	11,346	2	6 $\frac{3}{4}$	
	— narrow	—	—	10,662	7	2 $\frac{1}{4}$	
	— towelling and napkinning	—	—	2,102	7	0	
Manufactured and unmanufactured articles of India				5,138	5	9	
Matts, Russia	—	—	—	2,927	3	8	
Molasses	—	—	—	532	9	3	
Oil, ordinary	—	—	—	6,833	14	7 $\frac{1}{2}$	
— salad	—	—	—	2,889	15	6 $\frac{1}{2}$	
— train	—	—	—	5,194	10	8 $\frac{1}{4}$	
Paper	—	—	—	2,601	4	0 $\frac{1}{4}$	
Pictures	—	—	—	477	15	10 $\frac{1}{4}$	
Piece Goods of India—	Muslins	—	—	51,817	5	7	
	Nankeens	—	—	4,995	3	2 $\frac{1}{2}$	
	Prohibited	—	—	17,748	13	6 $\frac{1}{2}$	
Pitch	—	—	—	786	4	9 $\frac{1}{2}$	
Salt	—	—	—	94	5	11 $\frac{1}{2}$	

SPECIES of GOODS.	Net Produce, subject to the Payment of Bounties, Charges of Management, &c.		
	£.	s.	d.
Salt petre	737	0	6 $\frac{1}{4}$
Seeds, clover	4,892	9	5
Shells, mother of pearl	4,320	13	8
Silk—Bengal, raw	3,896	7	7
China, raw	10,560	17	8
Italian, raw	39,423	14	3 $\frac{1}{2}$
Thrown	147,053	11	0
Waite	1,282	4	11
Wrought	12	15	7
Skins—Bear, black	7,735	5	0 $\frac{1}{4}$
Beaver	749	2	10 $\frac{1}{4}$
Calf, raw	6,139	6	2 $\frac{1}{2}$
— tanned	10,283	19	3
Deer in hair	4,242	15	8 $\frac{1}{2}$
Fox	329	16	11
Goat, tanned	19	16	2
Kid, dressed	1,189	6	7 $\frac{1}{2}$
— undressed	4,415	15	3 $\frac{1}{2}$
Mink	25	3	11 $\frac{1}{2}$
Musquash	226	15	0 $\frac{3}{4}$
Otter	411	7	7 $\frac{3}{4}$
Raccoon	962	13	3 $\frac{3}{4}$
Seal	1,786	15	0 $\frac{1}{4}$
Snuff	727	0	5
Soap, hard	1,577	11	11 $\frac{1}{4}$
Spirits—Brandy	39,351	4	8
Geneva	25,565	5	6
Rum	90,392	10	0
Stones, blocks of marble	182	9	4 $\frac{3}{4}$
Tapes, open	38	5	6
Tar	8,833	7	2 $\frac{1}{2}$
Thread, fifters	1,017	7	3 $\frac{1}{2}$
Tobacco	275,903	14	0 $\frac{1}{2}$
Tow	4,597	2	3
Turpentine	8,859	3	1 $\frac{1}{2}$
Wax, bees	4,847	4	7
Wine—Canary	62	9	11 $\frac{1}{2}$
French	20,571	6	0
Madeira	23,569	5	8 $\frac{1}{2}$
Portugal	603,737	13	4 $\frac{1}{4}$
Rhenish	2,030	11	6
Spanish	103,622	15	10 $\frac{1}{2}$
Wood—Balks	4,388	18	3
Battens	11,294	1	3 $\frac{1}{2}$
Boards, paling	1,810	17	3
— scale	1,306	17	8 $\frac{1}{2}$
— wainscot	3	4	6 $\frac{1}{2}$

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Appendix (A)—continued.

SPECIES of GOODS.					Net Produce, subject to the Payment of Bounties, Charges of Management, &c.		
					£.	s.	d.
Wood—Deals					163,311	18	3 $\frac{1}{4}$
Deal ends					4,958	18	6 $\frac{1}{4}$
Lathwood					2,929	0	0 $\frac{1}{4}$
Mahogany					9,822	12	7 $\frac{1}{2}$
Matts					6,435	0	6 $\frac{1}{2}$
Plank oak,					6,173	15	6 $\frac{1}{4}$
Staves					2,353	6	11 $\frac{1}{2}$
Timber, fir					72,524	19	9 $\frac{3}{4}$
——— Oak					809	2	6
Ufers					1,163	8	10 $\frac{1}{4}$
Wainscot logs					2,612	3	11 $\frac{1}{2}$
Yarn, cotton					263	6	0
—— Mohair					107	7	4
Subsidies collected on Allum					1,491	19	5
Coals					89,626	14	0 $\frac{1}{4}$
Lead					23,978	0	2 $\frac{1}{2}$
Tin					5,488	0	4 $\frac{1}{2}$
Cochineal					113	5	1 $\frac{1}{2}$
Indigo					10,387	12	2 $\frac{3}{4}$
Skins, beaver					525	7	10
Salt, rock					3,736	18	8
Other articles					4,848	7	1
Coals and salt, 1795					17,763	14	11 $\frac{1}{4}$
Carried Coastwise—Coals					564,091	5	10 $\frac{1}{2}$
Slates and stones					14,255	9	5
Wine					2,05	10	6
Corn					429	3	9
King's share of condemned tobacco					1,255	9	1 $\frac{1}{4}$
From the Inspector of corn returns					689	11	10
From the Receiver-general of Excise for wine fold					1,221	18	7
From the Earl of Liverpool on account of corn and grain					23,300	0	0
Received on account of corn and grain from the out-ports					8,035	17	3
From the receiver of fines and forfeitures					8,183	13	10 $\frac{3}{4}$
Received on account of bonded wine in Scotland					2,580	7	11 $\frac{3}{4}$
Remittances from the plantations					27,322	18	9 $\frac{1}{2}$
Received from the Receivers-general of the counties on account of windows by the 24th of Geo. 3d,					210,703	14	0 $\frac{1}{2}$
Duty by the act of 38th of the King on goods and shipping					629,000	2	4 $\frac{1}{4}$
Sundry small articles, the duties of which have not amounted to 1,000l. each					130,316	6	0 $\frac{1}{2}$
Total					6,563,656	17	1 $\frac{1}{2}$

GENERAL STATEMENT of the CUSTOMS.

CHARGE.

	£.	s.	d.
Balances in the Hands of the different Collectors and Receivers-general on the 5th January 1798	118,527	1	6½
Bills from the country, arising out of the revenue 1797, remitted to the Receiver-general in London, but which not becoming due until after the 5th January 1798, were therefore brought to account of the latter year	71,423	3	1½
Gross produce	7,793,279	1	8½
	7,983,229	6	4½

DISCHARGE.

	£.	s.	d.
By drawbacks	1,229,622	4	0
— Bounties	507,221	1	7½
— Repayments on over entries and damaged goods	36,147	14	9
— Money imprest in the hands of different persons, and difference of exchange between London and Edinburgh	5,835	14	11
Paid towards the support of His Majesty's Civil Government in Scotland	41,346	5	10½
Charges of management	414,166	7	0½
Payments into the Exchequer	5,570,675	12	0½
Balances in the hands of the different Collectors and Receivers-general on the 5th January 1799	79,346	13	8½
Bills from the country, arising out of the revenue 1798, remitted to the Receiver-general in London, but which not becoming due until after the 5th January 1799, are therefore carried to account of the latter year	98,867	12	5
	7,983,229	6	4½

Inspector-general's Office,
Custom-house, London,
May 24th, 1799.

THOMAS IRVING,
Inspector-general of the Imports
and Exports of Great Britain.

Appendix (B. 1.)

An ACCOUNT of the Gross Actual Receipt in Money, Charges of Management, and Taxes repaid to Officers, Exports, Allowances, Bounties, Pensions, Net Produce, and Payments into the Exchequer, of the Duties of EXCISE and MALT (Annual) of England, in the Year ending the 5th January 1799; distinguishing the Gross Receipt, Net Produce and Net Payments into the Exchequer, of each Article in the said Year.

ARTICLES.	Gross actual Receipt in money.	Charges of Management.	Taxes.	Exports.	Bounties.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Auctions, duty and licences	87,838 2 9	2,241 5 0	106 0 0	—	—
Beer	554,442 10 8 $\frac{1}{2}$	139,109 16 1	11,371 14 1 $\frac{1}{4}$	41,483 17 4	1,083 15 0
Bricks and tiles	73,322 14 3 $\frac{1}{4}$	1,585 11 1 $\frac{1}{4}$	120 0 0	1,716 11 7 $\frac{1}{4}$	—
Candles, duty and licences	268,816 7 10 $\frac{1}{4}$	29,302 7 2 $\frac{1}{2}$	2,785 6 1 $\frac{1}{2}$	11,342 6 0	—
Coaches, duty and licences	1,428 9 11	174 13 10	—	—	—
Cocoa nuts and coffee	31,015 4 0 $\frac{1}{2}$	3,655 9 3 $\frac{1}{4}$	30 0 0	23 15 0	—
Cyder, perry, and verjuice	5,468 14 2 $\frac{1}{2}$	296 0 4	43 12 0	663 11 8 $\frac{1}{4}$	—
Glass	158,469 4 4 $\frac{1}{2}$	5,713 3 5	320 13 6	50,609 12 10 $\frac{1}{2}$	—
Hides, skins, vellum, and parchment	268,501 19 2 $\frac{1}{4}$	20,217 3 9 $\frac{3}{4}$	1,668 9 11 $\frac{1}{2}$	5,837 10 7	—
Hops	156,386 4 3 $\frac{1}{2}$	3,489 10 10 $\frac{1}{4}$	70 8 0	12,390 17 11 $\frac{1}{4}$	—
Malt, perpetual	1,100,884 9 3 $\frac{1}{2}$	—	—	—	—
Metheglin or mead and vinegar	22,315 14 4 $\frac{1}{2}$	2 0 3	—	—	—
Printed goods	458,087 8 10	9,249 18 7	506 16 4	229,064 4 9	—
Soap.	471,911 4 4 $\frac{1}{4}$	17,264 19 9 $\frac{1}{4}$	1,256 18 9 $\frac{1}{4}$	20,266 1 10 $\frac{1}{4}$	—

ARTICLES.	Gross actual Receipt in money.	Charges of Management.	Taxes.	Exports.	Bounties.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Spirits, British	545,355 17 0 $\frac{1}{4}$	7,908 5 0 $\frac{1}{4}$	559 0 0	—	5,805 13 7 $\frac{1}{2}$
Foreign	609,252 12 3 $\frac{1}{2}$	31,961 5 11	1,019 12 5 $\frac{1}{4}$	—	—
Starch	84,169 18 5	4,131 12 3 $\frac{1}{2}$	271 13 9	9,543 4 1 $\frac{1}{4}$	—
Sweets	9,460 6 11 $\frac{1}{4}$	51 17 3	5 8 0	—	—
Tea	506,343 11 10 $\frac{1}{4}$	21,634 5 0 $\frac{1}{2}$	786 6 0	36,010 11 11 $\frac{1}{4}$	—
Tobacco and snuff, duty and licences	375,752 10 5 $\frac{1}{4}$	17,751 6 9 $\frac{1}{2}$	783 5 9	28,787 1 5 $\frac{1}{4}$	—
Wine	245,551 12 5	17,207 7 8 $\frac{1}{4}$	695 0 11 $\frac{1}{2}$	14,508 11 5	—
Wire	5,399 1 6 $\frac{1}{4}$	377 0 3 $\frac{1}{4}$	—	625 3 6	—
Licences to dealers in coffee, chocolate, and tea	14,640 9 4 $\frac{1}{2}$	214 4 4 $\frac{1}{2}$	20 0 0	—	—
makers of, and dealers in exciseable commodities	45,345 18 2 $\frac{1}{4}$	573 3 6	54 0 0	—	—
retailers of spiritous liquors	154,261 17 10	1,338 17 11	162 6 0	—	—
ditto of wine	29,783 12 7 $\frac{1}{4}$	199 11 5	12 0 0	—	—
sellers of gold and silver plate	8,806 19 11 $\frac{1}{2}$	372 14 11 $\frac{1}{2}$	22 0 0	—	—
Spirits, commenced { British	88,955 19 9	12 6 8	—	—	—
6th Jan. 1791, { Foreign	116,686 1 10 $\frac{1}{2}$	26 1 6	—	—	—
Spirits, commenced { British	88,440 10 2 $\frac{1}{2}$	12 19 6	—	—	—
22 Feb. 1794, { Foreign	116,831 14 5 $\frac{1}{4}$	26 1 1	—	—	—
29 March 1794, Bricks and tiles	44,029 10 6 $\frac{1}{4}$	11 5 7	—	1,037 9 8	—
6 April 1794, Paper	161,324 14 10 $\frac{1}{2}$	5,881 1 8	528 18 2	13,137 10 6 $\frac{1}{4}$	—
18 April 1794, Glass	57,842 4 2	8 5 8	—	14,956 7 11 $\frac{1}{4}$	—
24 Feb. 1795, { Spirits, { British	89,050 1 0 $\frac{1}{2}$	12 18 7	—	—	—
{ Foreign	117,060 19 1 $\frac{1}{4}$	26 0 8	—	—	—
{ Wine	409,064 2 9 $\frac{1}{2}$	75 15 10	—	32,702 8 1 $\frac{1}{2}$	—

24 Feb. 1795, { Cocoa nuts, and coffee

£. s. d. £. s. d. £. s. d.

22,750 7 9 $\frac{1}{2}$ 4 1 7 23 15 0

DEBATES.

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		L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
24 Feb. 1795,	{ Cocoa nuts, and coffee	22,750	7	9 $\frac{1}{4}$	4	1	7	23	15	0	—	—	—	—	—	—
	{ Sweets	5,954	19	2 $\frac{1}{2}$	1	2	4	—	—	—	—	—	—	—	—	—
17 March 1795,	Tea	257,698	12	3	38	6	0	35,980	1	0	—	—	—	—	—	—
7 December 1795,	Tobacco	162,874	12	11 $\frac{3}{4}$	28	8	9	12,744	4	2	—	—	—	—	—	—
18 April 1796,	Wine	97,327	7	0	38	5	8	—	—	—	—	—	—	—	—	—
20 June 1796,	Sweets	6,157	8	6 $\frac{1}{4}$	0	19	5	—	—	—	—	—	—	—	—	—
8 December 1796,	Cocoa nuts	5,341	7	0	0	7	7	—	—	—	—	—	—	—	—	—
8 December 1796,	Tea	306,386	11	10	22	15	3	44,683	15	10	—	—	—	—	—	—
10 December 1796,	Spirits, { British	91,674	18	6	10	14	7	—	—	—	—	—	—	—	—	—
	{ Foreign	116,892	15	11 $\frac{1}{4}$	8	17	11	—	—	—	—	—	—	—	—	—
29 December 1796,	Auctions	45,148	14	6	30	5	2	—	—	—	—	—	—	—	—	—
29 December 1796,	Bricks	22,979	1	1 $\frac{1}{2}$	0	1	1	238	0	6	—	—	—	—	—	—
11 May 1798,	Tea	84,044	17	0 $\frac{1}{4}$	—	—	—	5,715	3	5	—	—	—	—	—	—
11 October 1798,	Salt	51,227	14	1 $\frac{1}{4}$	2,423	18	0 $\frac{1}{4}$	1,246	4	9	424	2	0 $\frac{1}{2}$	—	—	—
Total of perpetual duties		10,858,957	15	1 $\frac{3}{4}$	344,725	2	4 $\frac{1}{4}$	23,199	19	10 $\frac{1}{2}$	625,638	3	1 $\frac{1}{2}$	7,313	10	8
Malt, annual		677,506	0	3 $\frac{1}{4}$	64,631	18	0 $\frac{1}{2}$	6,772	17	6 $\frac{1}{2}$	228	16	5 $\frac{1}{4}$	—	—	—
Total		11,536,463	15	5	409,357	0	4 $\frac{3}{4}$	29,972	17	5 $\frac{1}{4}$	625,866	19	6 $\frac{3}{4}$	7,313	10	8

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Auctions, duty and licences	1,016	19	5	—	—	—	84,473	18	4
Beer	2,251	2	7	14,000	0	0	2,345,142	5	7½
Bricks and tiles	0	17	0	—	—	—	69,899	14	6¼
Candles, duty and licences	—	—	—	—	—	—	225,386	8	5¼
Coaches, duty and licences	—	—	—	—	—	—	1,253	16	1
Cocoa nuts and coffee	42	4	10½	—	—	—	27,263	14	10
Cyder, perry, and verjuice	15	11	10½	—	—	—	4,449	18	4
Glass	3,283	14	8¼	—	—	—	98,541	19	10
Hides, skins, vellum, and parchment	—	—	—	—	—	—	240,778	14	10½
Hops	29	10	6	—	—	—	140,405	16	10½
Malt, perpetual	525,001	3	11¼	—	—	—	575,883	5	4½
Methglin or mead and vinegar	4	12	2	—	—	—	22,309	1	11½
Printed goods	—	—	—	—	—	—	219,266	9	2
Sope	24,391	9	0½	—	—	—	408,631	14	10½
Spirits, British	—	—	—	—	—	—	531,082	18	4
Foreign	142	7	10	—	—	—	576,129	6	1½
Starch	868	12	4½	—	—	—	69,354	15	10½
Sweets	6	17	11½	—	—	—	9,396	3	9½
Tea	—	—	—	—	—	—	447,912	8	10
Tobacco and snuff, duty and licences	—	—	—	—	—	—	328,430	16	6
Wine	5,242	6	4½	—	—	—	207,698	5	11½
Wire	—	—	—	—	—	—	4,396	17	9
Licences to dealers in coffee, chocolate, and tea	—	—	—	—	—	—	14,406	5	0
— makers of and dealers in excisable commod.	18	13	1½	—	—	—	44,700	1	6½
— retailers of spiritous liquors	—	—	—	—	—	—	152,760	3	10½
— ditto of wine	610	0	0	—	—	—	29,162	1	1½
— sellers of gold and silver plate	—	—	—	—	—	—	8,412	4	11½
Spirits, commenced 6th January 1791—British	—	—	—	—	—	—	88,943	3	1
Foreign	9	17	0	—	—	—	116,650	3	4½

Spirits, commenced 6th January 1791—Duties :	9 17 0	116,650 0
Foreign :	—	116,650 0

GENERAL STATEMENT of the foregoing ACCOUNT.

		£.	s.	d.
To cash resting to be accounted for on the 5th January 1798		811	2	10½
Gross receipt between the 5th January 1798 and 5th January 1799		11,536,463	15	5
Total		11,537,274	18	3½
By Charges of management		409,357	0	4½
Taxes		29,972	17	5½
Exports		625,866	19	6½
Bounties		7,313	10	8
Allowances		576,334	4	11½
Pensions		14,000	0	0
Exchequer payments		9,872,025	16	5½
		11,534,870	9	5½
Cash resting to be accounted for on the 5th January 1799, transferred to next account		2,403	13	10½
Balances repaid to fundry collectors		0	14	11½
Total		11,537,274	18	3½

Excise-office, London,
19th March 1799.

JAMES WEBB,
Accountant General.

Note—On the 10th October 1798, the management of the duties upon salt was transferred to the commissioners of excise for England and Scotland; but in order to exhibit a distinct view of this branch of the revenue for the year 1798, in the general abstract the amount of the salt duties received by the excise after the 10th October 1798, is subtracted from the excise account, and stated as a part of the salt account; consequently the total of the excise account in the general abstract will appear less than the total stated in the above account, by so much as is for the reason above mentioned carried to the salt account.

N. B. This memorandum equally applies to the account of the excise for Scotland.

Appendix (B. 2.)

NORTH BRITAIN.—An ACCOUNT of the Gross Actual Receipt in Money, Charges of Management, Exports, Allowances, Bounties, Penfions, Net Produce, and Remittances to the Commiffioners of Excife, London, of the Duties of EXCISE and MALT-ANNUAL, between 5th January 1798 and 5th January 1799; diftinguifhing the Gross Receipt, Net Produce, and Remittances to London, of each Article in the faid Year.

DUTIES.	Gross Actual Receipt.	Charges of Management, and Legal Allowances.				Net Produce.
		Charges of Management.		Exports.	Allowances.	
		£. s. d.	£. s. d.			
Auctions—Consolidated	£. 4,693 0 3½	£. 123 15 1½	—	—	£. 4,569 5 2	
Additional 1796	2,422 16 0	—	—	—	2,422 16 0	
Beer	73,138 18 1½	31,345 15 4½	545 15 6½	6 10 3	41,240 16 11½	
Bricks, &c.—Consolidated	2,296 7 1	—	40 14 0	—	2,255 13 1	
Additional 1794	1,386 4 10½	—	19 0 3½	—	1,367 4 6½	
Additional 1796	565 17 9½	—	5 6 9½	—	560 11 0½	
Candles	15,212 17 10½	1,499 0 9½	1,661 17 5	—	12,051 19 8	
Coaches	26 0 0	—	—	—	26 0 0	
Coffee, &c.—Consolidated	100 17 2½	9 11 9½	—	—	91 5 4½	
Additional 1795	93 4 5	—	—	—	93 4 5	
Glass—Consolidated	27,700 17 7½	1,142 10 11½	13,796 14 10½	—	12,761 11 9½	
Additional 1794	5,867 5 7½	—	4,233 0 10½	—	1,634 4 9	
Hides	21,587 1 11	3,090 14 3½	969 17 3½	—	17,526 10 4½	
Paper	16,872 10 7	419 8 0½	429 18 6½	3,478 15 6½	12,544 8 6	
Printed goods	71,049 10 0½	1,362 16 11	19,173 4 6½	—	50,513 8 7½	
Sape	66,142 10 9½	1,249 10 7½	4,371 8 0	3,570 2 2½	50,951 9 11½	
Starch	5,385 12 7½	199 0 10½	238 13 5½	1,496 13 6	3,451 4 10	
Salt	2,342 10 2½	334 14 2½	—	7 16 0	2,000 0 0	

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Distillery—1793	37,435	15	6½	—	—	—	5,761	10	11	—	—	—	30,932	17	3
1795	35,714	10	7½	—	—	—	360	14	5½	—	—	—	34,822	19	9½
1796	119,841	18	3	—	—	—	53	16	4½	—	—	—	119,355	5	2½
1797	15,853	7	9	—	—	—	529	10	6½	—	—	—	15,323	17	2½
1798	18,250	3	8½	—	—	—	256	5	10½	—	—	—	17,993	17	9½
Foreign Spirits—Consolidated 1791	60,212	18	10½	—	—	—	19,589	12	0½	—	—	—	40,583	8	8½
Additional 1794	9,498	17	2½	—	—	—	—	—	—	—	—	—	9,492	6	4½
Additional 1795	9,502	17	10½	—	—	—	—	—	—	—	—	—	9,496	7	0½
Additional 1796	9,498	17	2½	—	—	—	—	—	—	—	—	—	9,492	6	4½
Wine—Consolidated	19,572	3	6½	—	—	—	281	17	7½	—	—	—	16,318	2	8½
Additional 1793	33,366	13	5½	—	—	—	—	—	—	—	—	—	27,183	18	9
Additional 1796	5,527	5	2½	—	—	—	—	—	—	—	—	—	4,984	3	1
Tobacco—Consolidated	69,636	3	0	—	—	—	602	18	11½	—	—	—	68,942	2	1½
Additional 1795	30,640	10	4	—	—	—	—	—	—	—	—	—	30,578	1	0½
Licences—Plate	240	10	0	—	—	—	8	4	0	—	—	—	232	6	0
Spirit	15,264	5	10½	—	—	—	719	0	3½	—	—	—	14,545	5	6½
Tea	1,228	8	6	—	—	—	43	13	0	—	—	—	1,184	15	6
General	2,423	5	0	—	—	—	20	0	0	—	—	—	2,383	5	0
Malt, Consolidated	41,278	2	2½	—	—	—	—	—	—	—	—	—	30,471	3	11½
Fines and Forfeitures	6,365	4	10½	—	—	—	1,622	16	9½	—	—	—	4,742	8	1
Total Excise	85,826	2	1	—	—	—	70,627	0	10	—	—	—	711,120	12	7½
Malt Annual	25,856	2	11½	—	—	—	9,423	8	6	—	—	—	16,389	8	3½
Grand Total	884,122	5	0½	—	—	—	80,050	9	4	—	—	—	727,510	0	11

DUTIES.		Premiums for Illegal Stills seized.	Bounties on Fish exported.	Buys and Barrel Bounties paid on Deficiency of Money in the Customs.	Paid in virtue of Precepts from Barons of Exchequer.		Remitted to the Commissioners of Excise, London.
		£. s. d.	£. s. d.	£. s. d.	To the Agent for the Equivalent Company.	To the Receiver-general of Land Rents, &c. per particular State annexed.	£. s. d.
Auctions—Consolidated		—	—	—	—	—	4,750 0 0
Additional 1796		—	—	—	—	—	2,500 0 0
Beer		—	471 7 4	—	—	12,934 7 5½	30,750 0 0
Bricks, &c.—Consolidated		—	—	—	—	—	3,000 0 0
Additional 1794		—	—	—	—	—	1,750 0 0
Additional 1796		—	—	—	—	—	1,000 0 0
Candles		—	—	—	—	4,195 7 0½	9,000 0 0
Coaches		—	—	—	—	—	500 0 0
Coffee, &c.—Consolidated		—	—	—	—	—	7,500 0 0
Additional 1795		—	—	—	2,650 0 0	2,600 0 0	1,500 0 0
Glass—Consolidated		—	—	—	—	—	8,000 0 0
Additional 1794		—	1,935 14 0½	—	2,650 0 0	6,400 0 0	13,000 0 0
Hides		—	—	—	—	—	46,500 0 0
Paper		—	—	—	—	5,712 10 0	40,750 0 0
Printed goods		—	—	—	—	15,721 3 2½	3,750 0 0
Sops		—	—	4,737 14 0½	—	888 15 0	21,351 10 0
Starch		—	—	—	—	—	36,351 10 0
Salt		—	1,231 3 0½	8,460 15 8½	—	—	119,656 0 0
Distillery—1793		1,186 16 3	—	—	—	—	18,750 0 0
1795		—	—	—	—	—	17,750 0 0
1796		—	—	—	—	—	
1797		—	—	—	—	—	
1798		—	—	—	—	—	

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Foreign Spirits—Consolidated 1791	—	—	—	12,177	4	11	—	—	—	—	—	—	—	—	—	10,250	0	0
Additional 1794	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	13,000	0	0
Additional 1795	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10,000	0	0
Additional 1796	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9,500	0	0
Wine—Consolidated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	9,500	0	0
Additional 1792	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	16,500	0	0
Additional 1795	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	28,000	0	0
Tobacco—Consolidated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,500	0	0
Additional 1795	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	65,250	0	0
Licences—Plate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	29,500	0	0
Spirit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	750	0	0
Tea	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	15,250	0	0
General	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,250	0	0
Malt, Consolidated	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,750	0	0
Fines and Forfeitures	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	30,250	0	0
Total Excise	1,186	16	3	15,815	9	5	16,295	9	10	5,300	0	0	52,311	10	34	683,359	0	0
Malt Annual	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12,250	0	0
Grand Total	1,186	16	3	15,815	9	5	16,295	9	10	5,300	0	0	52,311	10	34	645,609	0	0

*Ed. Broughton, Accomptant General.
Walter M. Farlan, Accomptant.
John Stuart, D. Comptroller.*

*Geo. Brown.
T. Wharton.
Ja. Stodart.
John Grieve.*

**Excise Office, Edinburgh,
6th May 1799.**

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A GENERAL STATE of the foregoing ACCOUNT.

To cash resting to be accounted for on 5th January 1798	£.	s.	d.
	58,473	3	5 $\frac{1}{4}$
To gross receipt from 5th January 1798 to 5th January 1799	884,122	5	0 $\frac{1}{4}$
Total charge	942,595	8	5 $\frac{1}{2}$
By charges of management	£. 80,050	9	4
By exports	55,433	9	1 $\frac{1}{4}$
By allowances	21,128	5	8
Total charges of management and legal allowances	156,612	4	1 $\frac{1}{4}$
Net Produce	785,983	4	4 $\frac{1}{4}$
DISPOSAL of the NET PRODUCE, viz.			
Premiums for illegal stills	£. 1,186	16	3
Bounties on fish exported	15,815	9	5
Buys and barrel bounties paid on deficiency of money in the customs	16,295	9	10
Exchequer Precepts for the Agent of the Equivalent Company	5,300	0	0
Exchequer Precepts for the Receiver-general of Crown Rents and Casualties	52,311	10	3 $\frac{1}{4}$
Remittances to the Commissioners of Excise, London	645,609	0	0
	736,518	5	9 $\frac{1}{4}$
By cash remaining to be accounted for on 5th January 1799	49,464	18	7
By charges of management and legal allowances, as above stated	156,612	4	1 $\frac{1}{4}$
By disposal of the net produce, ditto	736,518	5	9 $\frac{1}{4}$
By cash remaining to be accounted for ditto	49,464	18	7
Total discharge	942,595	8	5 $\frac{1}{2}$

Note.—The sum of 670,609*l.* stated in the General Abstract under the head of “Payments into the Exchequer for the Excise of Scotland,” is composed of the sum of 645,609*l.*; which appears by the above account to have been remitted by bills to London, which were actually received in cash in the year 1798, and a further sum arising from bills remitted in the preceding year, but which did not become due until within the year 1798.

NORTH BRITAIN.—A State of the PAYMENTS out of the Revenue of EXCISE, under the Authority of Warrants from the Barons of Exchequer to the Receiver-general of the Crown Rents and Casualties in Scotland; distinguishing the several Purposes and Branches of the Revenue so paid over, as contained in the foregoing Account, from 5th January 1798 to 5th January 1799.

	Beer.	Candles.	Glasg. Conso- lidated.	Printed Goods.	Sops.	Starch.	Fines.	Total.
For the Judges and Officers of the three Courts of Session, Judiciary, and Exchequer, and of the Admiralty and Commissary Courts	£. s. d. —	£. s. d. 4,195 7 0½	£. s. d. 2,600	£. s. d. 3,000 0	£. s. d. 15,721 3 2½	£. s. d. 76 5	£. s. d. —	£. s. d. 97,592 15 3
For those on His Majesty's Civil Establishment, not belonging to the three Courts	7,434 7 5½	—	—	—	—	—	4,359 7 6½	11,793 15 0½
For Itinerant Preachers and Catechists in the Highlands and Islands	1,000 0 0	—	—	—	—	—	—	1,000 0 0
For the Commissioner of the General Assembly of the Church of Scotland	1,500 0 0	—	—	—	—	—	—	1,500 0 0
For defraying the Expence of criminal Prosecutions	2,000 0 0	—	—	—	—	—	—	2,000 0 0
For building a new Bridge at Dumfries	1,000 0 0	—	—	—	—	—	—	1,000 0 0
For the Keepers of the Great and Privy Seals and Sheriffs Depute	—	—	—	3,400 3,712 10	—	312 10	—	7,425 0 0
Total	12,934 7 5½	4,195 7 0½	2,600	6,400 5,712 10	15,721 3 2½	388 15	4,359 7 6½	52,311 10 3½

N. B. Besides the entire article of fines and forfeitures, as stated in the foregoing accounts, about one-third part of the net produce of the present duties on beer and ale, arising from the original rates called Hereditary and Temporary Excise, has generally been considered and acted upon by the Barons of the Exchequer as applicable to His Majesty's hereditary revenue; but no separate state of the gross and net produce of these rates appears to have been kept, at least since about the year 1736, when the cash arising from the various rates on the several species of beer and ale, &c. began to be blended and accounted for as at present under one general title.

Excise-office, Edinburgh,
6th May 1799.

Geo. Brown,
T. Wharton,
Jas. Stodart,
John Grievie.

Ed. Broughton, Accountant General.
Walter McFarlan, Accountant.
John Stuart, D. Accountant.

Amount
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Total

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24 Fe

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18 A
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Amount
Malt,
Total

Appendix (B. 3.)

An ACCOUNT of the Monies paid into the Exchequer in the Year ending the 5th January 1799, by the Receiver-general of Excise in England, on account of Bills remitted to him by the Receiver-general of the Excise in Scotland.

					£.	s.
Auctions	—	—	—	—	4,750	0
Beer	—	—	—	—	24,500	0
Bricks and tiles	—	—	—	—	2,500	0
Candles	—	—	—	—	11,500	0
Cocoa nuts and coffee	—	—	—	—	500	0
Glass	—	—	—	—	8,500	0
Hides and skins	—	—	—	—	12,000	0
Malt, perpetual	—	—	—	—	33,750	0
Printed goods	—	—	—	—	41,000	0
Sepe	—	—	—	—	42,750	0
Spirits—British distillery	—	—	—	—	24,351	10
Foreign	—	—	—	—	11,250	0
Starch	—	—	—	—	5,250	0
Tobacco	—	—	—	—	65,250	0
Wine	—	—	—	—	16,250	0
Licenses—Tea	—	—	—	—	1,750	0
General	—	—	—	—	3,250	0
Spiritous liquors	—	—	—	—	14,750	0
Plate	—	—	—	—	750	0

Commodities.

6 Jan. 1791, foreign spirits	—	—	—	15,000	0
22 Feb. 1794, ditto	—	—	—	10,000	0
29 March 1794, bricks and tiles	—	—	—	1,500	0
6 April 1794, paper	—	—	—	14,000	0
18 April 1794 glass	—	—	—	1,500	0
24 Feb. 1795—Distillery	—	—	—	40,601	10
Foreign spirits	—	—	—	10,000	0
Wine	—	—	—	29,500	0
7 Dec. 1795, tobacco	—	—	—	28,500	0
18 April 1796, wine	—	—	—	5,500	0
10 Dec. 1796—Distillery	—	—	—	140,906	0
Foreign spirits	—	—	—	10,000	0
29 Dec. 1796, auctions	—	—	—	2,250	0
1796, bricks	—	—	—	750	0
1797, distillery	—	—	—	16,250	0
1798, ditto	—	—	—	1,500	0
Amount of perpetual duties	—	—	—	652,359	0
Malt, annual	—	—	—	18,250	0
Total of Scotland	—	—	—	670,609	0

Excise-office, London,
19th March 1799.

JAMES WEBB,
Accomptant General.

Appendix (C. i.)
An ACCOUNT of the Grofs and Net Produce and Payments into the Exchequer of the Duties arising from STAMPS, in the Year ending the 5th of January 1799; distinguishing the following Heads, &c.

	Total.		Consolidated Duties.		Insurance Duty, 1782.		Duty on Gold and Silver Plate, 1784.		Racc-Horse Duty, 1784.		Post-Horse Duty, 1785.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
<i>Debtor</i> —Grofs Produce - -	2,437,563	18 6	629,161	2 7	140,855	15 6	22,047	2 10	716	19 7	203,438	11 5
<i>Creditor</i> . Net Payments into the Exchequer Parchment, paper, &c. - -	2,312,539	2 0	561,398	1 8	134,289	3 5	18,178	4 9	716	19 7	202,002	2 3
Expenses of His Majesty's Stationery-office - -	9,956	12 3	9,295	4 9	—	—	—	—	—	—	—	—
Freight, &c. of paper from Scotland	894	8 1	894	8 1	—	—	—	—	—	—	—	—
Paid to the two Universities on account of almanacks - -	53	8 0	53	8 0	—	—	—	—	—	—	—	—
Discount allowed by act of Parliament - -	750	0 0	750	0 0	—	—	—	—	—	—	—	—
On parchment, paper, &c. - -	45,381	9 3	21,739	2 1	—	—	—	—	—	—	—	—
On insurance from fire - -	9,457	11 9	—	—	6,419	5 2	—	—	—	—	—	—
On plate - -	930	8 5	—	—	—	—	465	4 3	—	—	—	—
On sea policies - -	85	0 11	—	—	—	—	—	—	—	—	—	—
On hats - -	2,774	17 1	—	—	—	—	—	—	—	—	—	—
Law officers, &c. - -	123	14 5	123	14 5	—	—	—	—	—	—	—	—
Debetures on plate - -	4,444	13 6	—	—	—	—	—	—	—	—	—	—
Imprest - -	1,770	0 0	1,240	0 0	—	—	—	—	—	—	30	0 0
Drawbacks on attornies' certificates	1,936	18 3	—	—	—	—	3,089	9 3	—	—	—	—
Salaries - -	17,009	16 3	15,375	18 11	—	—	64	10 0	—	—	—	—
Incidents - -	30,128	17 10	18,264	4 2	147	6 11	249	14 7	—	—	1,406	9 2
University register - -	27	0 6	27	0 6	—	—	—	—	—	—	—	—
	2,437,563	18 6	629,161	2 7	140,855	15 6	22,047	2 10	716	19 7	203,438	11 5

Medicine	Game Duty,	Attornies' Licences,	Pawnbrokers' Licences,	Perfumery	Add. Stamp Duty in Scot-	Additional Game Duty,	Bills of Exchange,
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	Medicine Duty, 1785.		Game Duty, 1785.		Attornies' Licenfes, 1785.		Pawbrokers' Licenfes, 1785.		Perfumery Duty, 1786.		Add. Stamp Duty in Scot- land, 1786.		Additional Game Duty, 1791.		Bills of Exchange, 1791.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Debtor—Gros Produce	12,290	14 3	36,853	5 4	36,634	5 3	4,677	15 9	3,293	15 10	1,275	2 0	16,959	13 10	128,938	3 5
Creditor.																
Net Payments into the Exchequer	11,738	17 9	36,127	17 4	34,707	3 6	4,607	5 1	2,542	11 2	1,275	0 2	16,882	1 3	126,965	16 8
Parchment, paper, &c.	—	—	33	0 0	—	—	—	—	—	—	—	—	—	—	230	7 6
Ex. of H. Majesty's Stationery-office	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Freight, &c. of paper from Scotland	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Paid to the two Universities on ac- count of almanacks	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discount allowed by act of Parliament	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
On parchment, paper, &c.	—	—	14	14 2	206	6 5	—	—	—	—	0	1 10	8	19 7	1,220	13 11
On insurance from fire	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
On plate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
On sea politics	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
On hats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Law officers, &c.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Debitures on plate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Imprest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Drawbacks on attornies' certificates	—	—	—	—	1,236	18 3	—	—	—	—	—	—	—	—	—	—
Salaries	—	—	77	15 0	—	—	43	10 0	391	0 0	—	—	—	—	—	—
Incidents	551	16 6	599	16 10	483	17 1	27	0 8	360	4 8	—	—	68	13 0	521	5 4
University register	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	12,290	14 3	36,853	5 4	36,634	5 3	4,677	15 9	3,293	15 10	1,275	2 0	16,959	13 10	128,938	3 5

Note—The officer having represented that the state of the accounts did not enable him to make out an account of the parliamentary discounts, and the charges of management in the country, for the year ending the 5th January 1799, it was therefore thought proper, in the general abstract, to adopt the amount of these discounts and management, to the latest period to which the same could be made up.

The officer further represented, that he was not enabled to give an account of the balances in the hands of the country distributors in England, on the 5th January 1798.

	Receipts, 1791.		Attornies' Articles, 1794.		Hair Powder Certificates 1795.		Additional Duties, 1795.		Additional Receipts, 1795.		Sea Policies, 1795.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
<i>Debtor—Gross Produce</i>	51,989	2 8	19,367	4 0	160,084	11 5	34,914	10 5	8,150	19 6	103,312	13 1
<i>Creditor.</i>												
Net Payments into the Exchequer	48,624	11 0	19,126	1 4	157,617	6 3	34,413	18 3	7,550	3 5	101,419	8 9
Parchment, paper, &c.	398	0 0										
Expenses of His Majesty's Stationery-office												
Freight, &c. of paper from Scotland												
Paid to the two Universities on acco ^t of almanacks												
Discount allowed by act of Parliament,												
On parchment, paper, &c.	2,424	15 1	226	0 0					467	5 10		
On insurance from fire	—	—	—	—	—	—	—	—	—	—	10	3 1
On plate	—	—	—	—	—	—	—	—	—	—	—	—
On sea policies	—	—	—	—	—	—	—	—	—	—	85	0 11
On hats	—	—	—	—	—	—	—	—	—	—	—	—
Law officers, &c.	—	—	—	—	—	—	—	—	—	—	—	—
Debenitures on plate	—	—	—	—	—	—	—	—	—	—	—	—
Impress	—	—	—	—	—	—	—	—	—	—	—	—
Drawbacks on attornies' certificates	—	—	—	—	—	—	—	—	—	—	—	—
Salaries	—	—	—	—	—	—	—	—	—	—	—	—
Incidents	531	16 7	15	2 8	119	10 4	33	6 4	169	11 8	1,793	0 4
University register	—	—	—	—	2,347	14 10	—	—	—	—	—	—
	51,989	2 8	19,367	4 0	163,084	11 5	34,914	10 5	8,150	19 6	103,312	13 1

The balance of sums of money remaining in the hands of the distributors, on the 5th day of January 1798 and 1799, cannot be given, the necessary papers for making out that account not being in the office; neither are the incidents or poundage included in this account, for the same reason.
Balance in the hands of the Receiver General, on the 5th day of January 1798, 39,166l. 10s.

N. B. A balance is suffered to remain from time to time in the Bank of England, standing in the name of Joseph Smith, Esqr. Receiver-general of His Majesty's Stamp Duties, as a compensation to the Bank for its trouble in collecting the bills, which is all brought to account, and paid into the Exchequer at the ending of the year's account.

Horle-Dealers' Licences, 1795.	Legacy Duty, 1796.	Hat Duty, 1796.	Deeds, &c. 1797.	Additional Stage, Armorial Duty, 1798.	Apprentice Duty.
£.	£.	£.	£.	£.	£.

Horfe-Dealers' Licenfes, 1795.	Legacy Duty, 1796.	Hat Duty, 1796.	Deeds, &c. 1797.	Additional Sage, 1797.	Armorial Duty, 1798.	Apprentice Duty.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1,370 9 7	89,747 0 7	51,221 1 9	597,214 12 4	54,353 3 10	21,388 3 10	7,307 17 11
1,322 3 8	89,009 18 5	46,826 14 9	573,249 15 0	54,341 8 10	20,585 0 0	7,021 7 9
—	—	233 6 2	18,388 16 8	—	—	—
—	—	—	3,038 6 7	—	—	—
—	—	—	465 4 2	—	—	—
—	—	2,774 17 1	—	—	—	—
—	—	—	1,355 4 3	—	—	—
—	—	500 0 0	—	—	—	—
43 10 0	360 0 0	354 0 0	—	—	—	180 0 0
4 15 11	377 2 2	532 3 9	717 5 8	11 15 0	803 3 10	106 10 2
1,370 9 7	89,747 0 7	51,221 1 9	597,214 12 4	54,353 3 10	21,388 3 10	7,307 17 11

Debtor—Gros Produce . . .
 Creditor.
 Net Payments into the Exchequer
 Parchment, paper, &c.
 Expences of His Majesty's Station-
 ery-office . . .
 Freight, &c. of paper from Scotland
 Paid to the two Univerfities on ac-
 count of almanacks . . .
 Difcount allowed by act of Parliament
 On parchment, paper, &c. . .
 On infurance from fire . . .
 On plate . . .
 On tea policies . . .
 On hats . . .
 Law officers, &c. . .
 Debentures on plate . . .
 Imprest . . .
 Drawbacks on attornies' certificates
 Salaries . . .
 Incidents . . .
 Univerfity register . . .

Stamp Office,
 Feb. 19th, 1799.
 CHARLES STEDMAN,
 Deputy Comptroller and Accountant General.

 Appendix (C. 2.)

An ACCOUNT of the Balances in the Hands of the several Distributors in Great Britain, on the 5th Day of January 1799; distinguishing the Amount of the Balances in the Hands of the Country Distributors, from the Town, and also from Scotland.

	£.	s.	d.
Town	13,956	4	10 $\frac{1}{4}$
Country	132,766	12	5
Scotland	647	6	6
	<u>147,370</u>	<u>3</u>	<u>9$\frac{1}{4}$</u>

Comptroller's Office,
Stamps,
4th May 1799.

CHARLES STEDMAN,
Deputy Comptroller
and Accomptant General.

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Appendix (C. 3.)

An ACCOUNT of the Gross and Net Produce of the STAMP DUTIES in North Britain, and Remittances and Payments thereout, from the 5th Day of January 1798, to the 5th Day of January 1799.

Debtor.—ALEXANDER MENZIES, Head Distributor and Collector.

	Particular Duties.			Total.		
	£.	s.	d.	£.	s.	d.
To balance, 5th January 1798, after deducting 282l. 10s. for one quarter's salary then due and paid	—	—	—	363	4	8 $\frac{3}{4}$
To the gross produce for one year, from 5th January 1798 to 5th January 1799, viz.						
— Apprentice duty, 1710	219	11	0 $\frac{9}{12}$			
— Consolidated stamp duties	21,142	18	11			
— Additional duty, 1795	223	9	7			
— Ale licences, 1756 and 84	12,631	19	1			
— Bills, 1791	16,608	1	2			
— Stamp duties, deeds, &c. 1797	40,326	8	5 $\frac{6}{12}$			
— Receipts, 1791	3,367	10	5			
— Additi. on receipts, 1795	404	15	1			
— Attorney duty, 1785	2,249	10	8			
— Judges duty, 1786	1,583	11	9			
— Game duty, 1785	2,747	6	5			
— Additional game, 1791	1,440	8	3			
— Hair-powder certificates, 1795	13,065	14	5			
— Sea policies, 1795	4,231	6	10			
— Hats, 1796	2,796	0	5			
— Medicine duty, 1785	77	7	8			
— Perfumery duty, 1786	11	11	7			
— Pawnbrokers licences, 1785	10	0	0			
— Personal legacy duty, 1796	2,834	11	10 $\frac{7}{12}$			
£. s. d.						
$\frac{3}{4}$ 3,031 18 0 $\frac{3}{4}$ } Fire insurance, }						
$\frac{1}{4}$ 1,010 12 8 $\frac{1}{4}$ } 1782 and 97 }	4,042	10	9			
$\frac{1}{2}$ 602 5 0 } Plate duty, }						
$\frac{1}{2}$ 602 5 0 } 1784 and 97 }	1,204	10	0			
Race-horse duty, 1784	42	0	0			
$\frac{2}{3}$ G. 695 4 0 } Armorial-bear- }						
$\frac{1}{3}$ G. 495 16 0 } ing certificates, }	1,243	12	0			
$\frac{1}{2}$ G. 52 12 0 } 1798 . . }						
$\frac{1}{2}$ 3,870 17 1 } Stage coach, &c. }						
$\frac{1}{2}$ 3,870 17 1 } duty, 1785 & 97 }	7,741	14	2			
				140,246	10	6 $\frac{10}{12}$
				140,609	15	3 $\frac{1}{2}$

ALEX. MENZIES,

Stamp-office, Edinburgh,
9th February 1799.

Collector.

ALEXANDER MENZIES, Head Distributor and Collector—*Creditor.*

		Particular duties.			Total.		
		£.	s.	d.	£.	s.	d.
By parliamentary discount, 16 per cent. on newspaper duty at Edinburgh this year		£. 2,224	3	10	2,865 17 13		
Other parliamentary discounts on fundry duties		-	-	641 14 0			
By net remittances to the Receiver-general, viz.							
Apprentice duty, 1710		200	0	0			
Consolidated stamp duties, 1775		17,775	0	0			
Additional duty, 1795		170	0	0			
Ale licences, 1756 and 84		11,620	0	0			
Bills, 1791		14,905	0	0			
Stamp duties, deeds, &c. 1797		36,715	0	0			
Receipts, 1791		3,080	0	0			
Additional on receipts, 1795		400	0	0			
Attorney duty, 1785		2,080	0	0			
Judges duty, 1786		1,480	0	0			
Game duty, 1785		2,340	0	0			
Additional game, 1791		1,340	0	0			
Hair powder certificates, 1795		11,715	0	0			
Sea policies, 1795		3,965	0	0			
Hats, 1796		2,240	0	0			
Medicine duty, 1785		80	0	0			
Perfumery duty, 1786		-	-	-			
Pawnbrokers' licences, 1785		-	-	-			
Personal legacy duty, 1796		2,720	0	0			
£.	s. d.						
2,880	0 0	Fire insurance 1782 and 97			3,840 0 0		
960	0 0						
577	10 0	Plate duty, 1784 and 97			1,155 0 0		
577	10 0						
Race-horse duty, 1784		20	0	0			
2 G.	660 0 0	Armorial bearing certificate duty, 1798			1,160 0 0		
1 G.	460 0 0						
½ G.	40 0 0						
3,540	0 0	Stage coach, &c. duty 1785 and 1797			7,080 0 0		
3,540	0 0						
By exchange paid for the above remittances		594	4	10			
By salaries on the establishment at Edinburgh		980	0	0			
Ditto - not		150	0	0			
By other incidents and disbursements at Edinburgh		1,130	0	0			
By poundage to sub-distributors and collectors		1,682	16	10			
By incidents, ditto, ditto,		7,578	5	10 ½			
		101	3	3 ½			
		7,679	9	2 ½			
By balance in the hands of the head distributor and collector, none being allowed to remain in the sub-distributor's		-	-	-			
					11,016	10	10 ½
					647	6	6 ½
					140,609	15	3 ½

Examined and entered,

GEO. DUNCAN, Comptroller.

Appendix (D. 1.)

An ACCOUNT of the Gross and Net Produce, and Payments into the Exchequer and Customs, of the several TAXES in England and Wales, under our management; and also of the several sums of monies paid out of the said taxes on account of the Militia and Deferters Warrants, Bounties on Flax and Hemp, and charges of management, between 5th of January 1798 and 5th of January 1799.

Duties.	Gross Produce.			Charges of Management.			Militia Deferters Warrants, and Bounties on Flax and Hemp.
	£.	s.	d.	£.	s.	d.	£. s. d.
Land-tax - -	1,989,673	7	10 $\frac{1}{4}$	58,840	3	4	77,099 6 6
Windows - -	1,428,981	16	7 $\frac{1}{2}$	88,091	17	4	—
Houses - - -	216,533	6	8 $\frac{1}{4}$	5,864	19	6 $\frac{1}{2}$	—
Servants - -	151,681	12	6	4,108	0	6 $\frac{1}{2}$	—
Horses - - -	276,636	2	8	7,492	4	6	—
Four-wheel carriages	174,326	1	6	4,721	6	7	—
Two-wheel carriages and taxed carts -	74,231	4	6	2,010	8	5 $\frac{1}{2}$	—
Husbandry horses -	258,485	4	10	7,000	12	8 $\frac{1}{2}$	—
Dogs - - -	77,356	5	1	2,095	1	2	—
Aid and contribution for five instalments	4,647,905	2	3	176,224	14	2 $\frac{1}{2}$	77,099 6 6
	3,111,104	0	0	—	—	—	—
	7,759,009	2	3	176,224	14	2 $\frac{1}{2}$	77,099 6 6

The charges of management, on the amount of the aid and contribution tax, cannot be ascertained at present, but it is presumed they will not exceed 6d. in the pound.

The sum 1,437,025l. 10s. 5 $\frac{1}{2}$ d. is exclusive of the sums paid into the Bank to cover assessed taxes, and the charges of collection at 6d. in the pound would amount to 35,925l. 12s. 9d. as stated in the general abstract.

Note—The charges of management and net payments into the Exchequer, upon these taxes, as stated in the general abstract, differ from the sums stated in the above account; the amount of the commutation duty, viz. 406,409l. 10s. 0 $\frac{1}{4}$ d. is deducted from this account and carried to the account of the Customs and Excise, and stated under their proper heads; consequently a proportionate sum is deducted also from the charges of management in this account, and added to the management of the Customs and Excise respectively.

Net Produce.			Payments between 5th January 1798 and 5th January 1799.			
£.	s.	d.		£.	s.	d.
1,857,733	18	0 $\frac{1}{2}$	On Land-tax - - -	1,792,738	11	5 $\frac{1}{2}$
			{ Windows - - -	535,125	2	1 $\frac{3}{4}$
			{ Commutation - - -	406,409	10	0 $\frac{1}{4}$
1,340,889	19	3 $\frac{1}{2}$	{ Houses, 27th Geo. III. -	70,556	13	2 $\frac{1}{4}$
			{ Clocks and watches -	66,081	10	8 $\frac{1}{4}$
				1,078,171	16	0 $\frac{1}{2}$
210,668	7	1 $\frac{3}{4}$	Houses, 19 Geo. III. -	166,247	4	6 $\frac{1}{4}$
			{ Servants, 25th Geo. III. -	91,243	4	2
147,573	11	11 $\frac{1}{2}$	{ Ditto, 37 Geo. III. -	10,463	4	7
				101,506	8	9
			{ Horses, 24 Geo. III. -	88,729	7	7
			{ Ditto 29 ditto -	16,969	5	10 $\frac{1}{2}$
269,143	18	2	{ Ditto 36 ditto -	95,371	1	3 $\frac{1}{4}$
			{ Ditto 37 ditto -	9,571	13	8
				210,641	8	4 $\frac{1}{2}$
			{ Four-wheel carriages, 25 G. III. -	114,197	6	10
			{ Ditto 29 ditto -	14,239	17	2
169,604	14	11	{ Ditto Consolidated -	24,100	0	0
				152,537	4	0
			{ Two-wheel ditto and taxed carts -	48,997	2	10
72,220	16	0 $\frac{1}{2}$	{ Consolidated - - -	8,420	0	0
				57,417	2	10
			{ Husbandry horses - - -	65,773	1	10 $\frac{1}{2}$
			{ Ditto 37 Geo. III. -	77,835	7	6 $\frac{1}{2}$
251,484	12	1 $\frac{1}{2}$	{ Consolidated - - -	61,530	0	0
				205,138	9	5
			{ Dogs - - -	74,067	15	9 $\frac{1}{2}$
			{ Ditto consolidated - -	13,070	0	0
75,261	3	11		87,137	15	0 $\frac{1}{4}$
			{ 10 per cent. 31 Geo. III. -	22,043	4	8 $\frac{1}{2}$
			{ Ditto 36 ditto -	42,137	0	1
			{ 20 per cent. - - -	260,106	14	10 $\frac{3}{4}$
				324,346	19	8 $\frac{1}{2}$
4,394,581	1	6 $\frac{1}{2}$	- - - - -	4,176,083	0	11 $\frac{1}{4}$
			Aid and contrib ^s for 5 instalments	1,437,025	10	5 $\frac{1}{2}$
4,394,581	1	6 $\frac{1}{2}$		5,613,108	11	4 $\frac{3}{4}$

Balance in the hands of the Receivers-general of the land and assessed taxes in England and Wales, on the 5th January 1798 £. s. d. 382,550 13 8 $\frac{1}{2}$

Balance in the hands of the Receivers-general of the land and assessed taxes in England and Wales, on the 5th January 1799 386,097 9 2 $\frac{1}{2}$

(Signed) William Lowndes, Henry Hays,
Barne Barne, G. T. Goodenough,
Edward Meadows,

Office of Taxes,
26th April 1799.

Appendix (D. 2.)

An ACCOUNT of the Grofs and Net Produce and Payments into the Exchequer and Customs of the feveral TAXES in Scotland; and alfo of the feveral Sums of Money paid out of the faid Taxes on account of Deferters' Warrants, Barons' Precepts, and charges of Management, between the 5th day of January 1798 and the 5th day of January 1799, diftinguifhing each head or branch; alfo an account of the balances or monies due to the Crown, remaining in the hands of the Receiver-general of the Land and Affeffed Taxes of Scotland, on the 5th day of January 1798, and the 5th Day of January 1799.

	Grofs Receipt.		Paid Precepts of the Barons of the Exchequer.		Paid Militia and Deferters Warrants.		Charges of Management.		Bills remitted to the Exchequer in London.		Balance in the Hands of the Receiver-general on the 5th January 1799.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Balance in the hands of the Receiver-general on the 5th January 1798	69,394	14 11	-	-	-	-	-	-	51,000	0 0	-	-
Land-tax	47,800	3 0	-	-	-	-	-	-	7,000	0 0	-	-
Windows	9,598	19 10	-	-	-	-	-	-	7,000	0 0	-	-
Inhabited houfes	5,714	4 2	-	-	-	-	-	-	9,000	0 0	-	-
Carriage and faddle horfes	7,695	15 7	-	-	-	-	-	-	-	-	-	-
Addl duty on carriage and faddle horfes	55	17 9	-	-	-	-	-	-	-	-	-	-
Carriages with 4 and 2 wheels	9,764	9 3	3,807	9 9	535	14 0	4,101	3 8	12,000	0 0	67,284	15 4
Male fervants	6,360	10 6	-	-	-	-	-	-	6,000	0 0	-	-
Additional duty on male fervants	233	17 9	-	-	-	-	-	-	-	-	-	-
Work-horfes	8,301	5 0	-	-	-	-	-	-	6,000	0 0	-	-
Additional duty on work-horfes	3,448	17 1	-	-	-	-	-	-	-	-	-	-
Carts	33	10 2	-	-	-	-	-	-	-	-	-	-
Dogs	906	6 0	-	-	-	-	-	-	1,000	0 0	-	-
Clocks and watches	1,002	5 8	-	-	-	-	-	-	-	-	-	-
20 per cent.	9,027	1 9	-	-	-	-	-	-	5,000	0 0	-	-
Remains of the commutation unac ^d for	391	4 4	-	-	-	-	-	-	-	-	-	-
	179,729	4 9	3,807	9 9	535	14 0	4,101	3 8	104,000	0 0	67,284	15 4

Edinburgh, 18th of February 1799.

(Signed)

JOHN GORDON, Deputy R. G.

An ACCOUNT of the several Sums of Money received on account of the Aid and Contribution Tax in Scotland, in the Year ending the 5th January 1799.

Five instalments received	-	-	-	£.	s.	d.
				14,197	8	10
Sums remitted to the Exchequer by bills prior to the 5th January 1799, but which not becoming due until some time after that period, will be brought to account in the Exchequer receipt in the year 1799						
	-	-	-	£.	s.	d.
				14,000	0	0
Balance remaining in the hands of the Receiver-general on the 5th January 1799	-	-	-		197	8 10
				14,197	8	10

Note—Besides the sums accounted for as above, a farther sum of 14,000*l.* being a payment into the Exchequer by the Executors of the honourable Keith Stewart, late Receiver-general of the land revenues of Scotland, as a part of his balance due to the public, is included in the general abstract.

Note—The sums actually received at the Exchequer on account of the assessed taxes of Scotland, within the year, amount to 119,480*l.* 14*s.* 7*d.* exclusive of the 14,000*l.* remitted by the Executors of the honourable Keith Stewart. The difference between this sum of 119,000*l.* and the above sum of 104,000*l.* stated to be the amount of the remittances made by the Receiver-general, arises from bills having been remitted in the year 1797, and consequently charged in the remittances of that year, but which not becoming due until the year 1798, were therefore included in the Exchequer receipt of the latter year.

Appendix (E.)

An ACCOUNT of the Gross and Net Produce of the Duties arising from SALT, in Great Britain; with the several Payments thereout, on Account of Management, Discounts, Payments into the Exchequer, &c. &c. between the 5th Day of January 1798 and the 5th Day of January 1799; distinguishing the Produce of the Duties which accrued under the Management of the Commissioners of Salt Duties from that which arose under the Management of the Commissioners of Excise since the 10th October last, at which Period the Management of the Salt Duties was transferred over to the Commissioners of Excise, in England and Scotland.

	Balance in the Hands of the Collectors on the 5th January 1798.		Balance in the Hands of the Receivers-general on the 5th Jan. 1798.		Total Receipt within the Year.		Total Sum to be accounted for.		Drawbacks and Discounts.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
ENGLAND.										
Salt Commissioners	—	—	8,997	12 10½	703,537	6 0½	712,534	18 10½	19,929	3 6½
Excise	—	—	—	—	51,227	14 1¼	51,227	14 1¼	1,246	4 9
Total	—	—	8,997	12 10½	754,765	0 2	763,762	13 0½	21,175	8 3½
SCOTLAND.										
Salt Commissioners	3,172	0 9	6,858	16 0½	47,150	2 4	57,180	19 1½	624	19 8¼
Excise	—	—	—	—	2,342	10 2¼	2,342	10 2¼	7	16 0
Total	3,172	0 9	6,858	16 0½	49,492	12 6¼	59,523	9 3¼	632	15 8¼
Great Britain	3,172	0 9	15,856	8 11	804,257	12 8¼	823,286	2 4½	21,808	3 11¼

	Charges of Management.	Net Produce.	Bounties.	Payments into the Exchequer.	Paid Warrants of the Barons of the Exchequer in Scotland.	Balance in the Hands of the Receiver-general on 5th January 1799.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ENGLAND.						
Salt Commissioners	27,917 16 2	664,687 19 2	12,060 4 5	632,711 14 5	—	19,916 0 4
Excise -	2,423 18 0	47,557 11 4	424 2 0	47,133 0 0	—	0 9 4
Total -	30,341 14 2	712,245 10 6	12,484 6 5	679,844 14 5	—	19,916 9 8
SCOTLAND.						
Salt Commissioners	6,773 5 11	49,782 13 6	2,030 1 11	37,379 0 0	9,208 16 5	1,933 12 1
Excise -	334 14 2	2,000 0 0	1,231 3 0	—	—	—
Total -	7,108 0 1	51,782 13 6	3,261 4 11	37,379 0 0	9,208 16 5	1,933 12 1
Great Britain -	37,449 14 3	764,028 4 1	15,745 11 5	717,223 14 5	9,208 16 5	21,850 1 9

Note—This account is formed from the detailed accounts of the two offices, which are separated for different portions of the year, owing to the transfer that took place by act of Parliament from the Commissioners of Salt Duties in England and Scotland to the Boards of Excise in each kingdom.

Appendix (F. 1.)

An ACCOUNT of the Gross and Net Produce, and Payments into the Exchequer, of the Revenue arising from the POST-OFFICE of England for the Year ending the 5th January 1799; together with the Payments thereout on Account of Management; distinguishing the Inland from the Packet-boat Charges: likewise the Amount of the Pensions and Parliamentary Grants paid out of the Revenue of the Post-office, together with the Amount of the British Postage collected in Ireland, and the Packet Establishment, with 4,000*l.* per Annum in lieu of Packet Postage and Difference of Exchange, which are placed to the Debit of the British Office; also the Amount of the Irish Postage collected in Great Britain: Together with an Account of the Balances due from or remaining in the Hands of the Deputy Postmasters of England, the Deputies under the Foreign-office, the Penny-post-office, and the Receiver-general, on the 5th January 1798 and 5th January 1799:—Also an Account of the Monies paid into the Exchequer between the 5th January 1798 and 5th January 1799, on account of Bills or other Remittances from the Revenue of the Post-office in Scotland:—Also an Account of the Gross and Net Produce, and Remittances to the Receiver-general of the Post-office in England, arising from the Revenue of the Post-office in Scotland, between the 5th Day of January 1798 and the 5th Day of January 1799; together with the Amount of the Payments out of the said Revenue on account of Management, or on any other Account:—Also an Account of the BALANCES or Monies due to the Public from the Deputy Postmasters of Scotland and the Deputy Postmaster-general on the 5th January 1798 and 5th January 1799.

The Year ending 5th Jan. 1799.		Gross Produce.			Management.			Returns.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
(1)	Inland -	753,114	4	5	169,835	12	2	26,458	17	7
(2)	Foreign	82,242	18	5	18,409	5	5	165	0	11
	Penny Post	31,816	2	0	21,088	16	4	—		
	Scotland -	82,832	19	2	15,062	9	5 ⁶ / ₁₂	2,264	16	9
(3)	Ireland -	24,113	14	8	—			1,044	13	0
	Total	974,119	18	8	224,396	3	4 ⁶ / ₁₂	29,933	8	3

(1) Jamaica, Quebec, and Halifax, charge and discharge estimated for the year.

(2) Yarmouth and Falmouth, ditto one quarter.

(3) Irish, ditto for the last two quarters.

Note—In the general abstract the returned letters, which, from their never having been reduced to money, are merely a charge, are therefore deducted from the gross produce.

Appendix (F. 1).—continued.

The Year ending 5th Jan. 1799.	Packets on the Establishment.	Captured and Extra Packets.	Irish Packet Establishment, with 4,000l. per Annum.	Irish Inland Postage.	Net Produce.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
(1) Inland	22,273 2 0	31,636 15 1	—	—	502,909 17 7
(2) Foreign	15,516 8 0	7,651 15 7	—	—	40,500 8 6
Penny Post	—	—	—	—	10,727 5 8
Scotland	—	—	—	—	65,505 12 11½
(3) Ireland	—	—	7,105 7 8	7,791 10 8	8,172 3 4
Totals	37,789 10 0	39,288 10 8	7,105 7 8	7,791 10 8	627,815 8 0½

EDINBURGH REMITTANCES.

	£.	s.	d.
5th April 1798	16,966	10	8
5th July	15,778	19	11
10th October	15,933	4	4
5th January 1799	19,600	17	2
Totals	68,279	12	1

April 24th, 1799.

Payments made into the Exchequer by the Receiver-general.	Parliamentary Grants paid by the Receiver-general.	Total of Exchequer Payments and Parliamentary Grants.
£. 669,000	£. 13,700	£. 682,700

Examined per THO. CHURCH, Deputy Accountant General.

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Appendix (F.)—No. 2.

BALANCES due from DEPUTY POSTMASTERS and others, on the 5th January 1798 and 5th January 1799.

	1798.					
	£.	s.	d.	£.	s.	d.
A. Balances due from Deputy Postmasters in England . . .	116,346	14	3			
Ditto in Scotland . . .	9,279	1	8			
Penny Post-office . . .	2,968	16	7			
				128,594	12	6
B. Deputy Postmaster-general of Edinburgh . . .	—			15,522	4	11
Old arrears in Scotland due from Deputy Postmasters out of office	—			5,332	5	2 $\frac{1}{2}$
C. Balances due from agents under the Foreign-office . . .	—			1,955	7	9 $\frac{3}{4}$
Receiver-general's balance . . .	—			19,982	8	0
D. * West India, Jamaica, and Quebec, by estimate . . .	—			18,177	2	1
E. * Balance due from Dublin . .	—			6,938	13	7
				196,502	14	0 $\frac{1}{2}$

* The distance to the West Indies and America, and the Dublin Office not being under the control of the Postmaster-general, render it impracticable to apply the regulations for the reduction of balances to those parts.

		1799.		
		£.	s.	d.
A.	Balances due from Deputy Postmasters in England . . .	78,545	7	10
	Ditto in Scotland . . .	10,026	3	9
	Penny Post-office . . .	824	2	8
		89,395 14 3		
B.	Deputy Postmaster-general of Edinburgh . . .	—	11,877	4 1
	Old arrears in Scotland due from Deputy Postmasters out of office . . .	—	5,456	4 10 ⁷ / ₂
C.	Balances due from agents under the Foreign-office . . .	—	2,116	8 3
	Receiver-general's balance . . .	—	2,682	16 2
D.	* West India, Jamaica, and Quebec, by estimate . . .	—	24,255	1 2
E.	* Balance due from Dublin . . .	—	6,990	0 0
		142,773 8 9 ⁷ / ₂		

A. By late regulations now carrying into effect, the balances due from deputies in England, Scotland, and from the penny post, will probably be reduced in the further sum of 40,000l.†, and means are taken to ascertain whether more can be done respecting a floating balance, which, from the aggregate amount of small sums in the hands of near 1,000 receivers, must always be considerable.

B. From the Edinburgh balance of 11,877l. 4s. 1d. is to be deducted the sum of 9,771l. 9s. 8d. for bills remitted prior to 5th January 1799, but not due till after that day, which leaves only a balance of 2,105l. 14s. 5d. in the hands of the Deputy Postmaster-general; the deputy always remitting, at the end of each week, the net balance of his cash account in good bills at forty days date.

C. The Yarmouth balance for the last quarter is estimated.

D. The Jamaica and Quebec balances are estimated; and it is to be observed that 7,000l. of the Jamaica balance has been paid subsequent to 5th January 1799.

E. Dublin estimated for the two last quarters.

† Supposing the bills in hand (though not reduced to money) are taken into the account, according to the usage of merchants.

Examined *per* THOMAS CHURCH, Deputy Accomptant General.

Appendix (G. 1.)

An ACCOUNT of the Gross and Net Produce of the Deductions of ONE SHILLING in the Pound on SALARIES and PENSIONS, received by Mr. JOHN LANE, as Receiver of the said Duty in England, for the Year ended the 5th January 1799.

The gross amount of the above-mentioned duty, received between the 5th January 1798, and the 5th January 1799, was	£.	s.	d.
Add balance remaining in hand on the account ended the 5th January 1798	33,291	9	7½
	0	16	7½
	33,292	6	3
Deduct			
Receiver's poundage on 33,291l. 9s. 7½d. at 3d. per £.	£.	s.	d.
Fees paid at the Exchequer	416	2	10
Fees to be paid on passing the account through the several offices of His Majesty's Exchequer and Treasury	3	0	6
	25	18	0
	445	1	4
Net produce	32,847	4	11
Cash paid into the Exchequer during the period of the account, viz.			
On the 29th March 1798	6,000	0	0
On the 28th June ditto	7,000	0	0
On the 4th October ditto	7,000	0	0
On the 3d January 1799	12,848	0	0
	32,848	0	0
Balance due to Mr. Lane on the 5th January 1799	0	15	1
	32,847	4	11

Upper Eaton Street, Grosvenor Place,
January 21st, 1799.

JOHN LANE,
Receiver of the Shilling Duty on
Salaries and Pensions.

Note—Besides the duties accounted for by Mr. Lane, a further sum, amounting to 2,534l. 14s. 6d. was paid in by Mr. Richard Howard, another receiver of this duty, which sum is in the abstract included in the net and gross produce and payments into the Exchequer.

Appendix (G. 2.)

An ACCOUNT of the Amount of the Revenue of the Tax of ONE SHILLING in the Pound on PLACES and PENSIONS received by JOHN FANSHAWE, Receiver-general of the Land Tax for the District of the Palaces of Whitehall and St. James's, between the 5th Day of January 1798 and 5th Day of January 1799; distinguishing the receiver's poundage from the Money paid by him into the Exchequer; and also distinguishing the Balances remaining in his hands on the 5th Day of January 1798 and on the 5th Day of January 1799, respectively.

	£.	s.	d.
Balance in hand on the 5th January 1798 . . .	848	8	7 $\frac{1}{2}$
Received between 5th January 1798 and 5th January 1799	628	11	9
	1,477	0	4 $\frac{1}{2}$
By payments into the Exchequer between the 5th January 1798 and 5th January 1799	1,382	10	9
By Receiver's poundage of 2d. in the pound on 1,382l. 10s. 9d. paid into the Exchequer, out of which poundage he paid for tallies, and for stating and passing two years accounts, about ten guineas	11	10	5
	1,394	1	2
Balance in Receiver-general's hand, 5th January 1799	82	19	2 $\frac{1}{2}$

J. FANSHAWE.

Appendix (G. 3.)

An ACCOUNT of the ONE SHILLING DUTY on PLACES and PENSIONS, collected by the Receiver-general of the said Duty in Scotland for the Year ended the 5th Day of January 1799; with the Amount of the Payments thereout on Account of Management; also Payments into the Exchequer, or paid or remitted to any other Person within the said Period, whether such payments accrued from the Revenue of the Year 1798, or of any preceding Year; likewise an Account of the Balances remaining in the Hands of the said Receiver-general on the 5th of January 1798 and the 5th of January 1799, whether arising from the Produce of the Year 1799, or of any preceding Year.

Balance in the Hands of the Receiver-general of the One Shilling Duty on 5th January 1798.	Amount of Duty collected by him in the Year ended 5th of January 1799.	Amount of Payments thereout on Account of Management.	Payments into the Exchequer, London, Year ended 5th January 1799.	Balance remaining in the Hands of the Receiver-general on the 5th of January 1799.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
3,874 13 11	4,262 17 1 $\frac{1}{4}$	153 5 8 $\frac{1}{2}$	—	7,984 5 3 $\frac{3}{4}$

Custom-house, Edinburgh,
28th February 1799.

RICHARD GARDNER,
Deputy Receiver of the 1s. Duty.

Note—Although in the above account no payments are stated to be made into the Exchequer on account of this revenue within the year ending the 5th January 1799, yet it appears by the accounts of the Auditors of the Exchequer, that the sum of 31,800*l.* was paid into the Exchequer by the receiver in that year, and this sum consequently making a part of the balance in the receiver's hands on the 5th January 1798, it is therefore in the general abstract stated as a part of the balance due by him at the commencement of the year.

Appendix (H.)

An ACCOUNT of the Deductions of the SIX-PENCE IN THE POUND Revenue, received in England and Scotland between the 5th Day of January 1798 and the 5th Day of January 1799; with the several Payments made thereout on Account of Management, Exchequer Payments, &c.

		£.	s.	d.
The amount of the deduction of six-pence in the pound revenue, from January 5th, 1798, to January 5th, 1799, was In ENGLAND		48,403	16	7 $\frac{1}{2}$
In SCOTLAND,				
		£.	s.	d.
Customs and Salt Duty	Received one year's deductions, ending October 10, 1797	452	16	1 $\frac{1}{4}$
Exchequer, ditto, ditto, ending April 5th, 1798		2,156	8	8 $\frac{1}{4}$
Excise, ditto, ditto, ending Midsummer 1797		394	2	7 $\frac{3}{4}$
		3,003 7 5 $\frac{1}{4}$		
Total received in Great Britain in the year ending 5th January 1799		51,407 4 0 $\frac{3}{4}$		
Due to the Accomptant upon the balance of his last account		£.	s.	d.
Cash paid into His Majesty's Exchequer		50,640	0	0
To salary on 50,640l. at three-pence in the pound		633	0	0
To allowance by warrant for an office, a clerk, stationery wares, commission or remittance of money from Scotland, and other incidental expences		100	0	0
To money disbursed by the Accomptant, in paying money into the Exchequer, and in fees paid at different offices, in order to obtain a quietus		34	8	0
Total paid		51,407	17	5 $\frac{1}{2}$
Total received		51,407	4	0 $\frac{3}{4}$
Balance due to the Accomptant		0 13 4 $\frac{3}{4}$		

N. B. The above is the only case in the revenue wherein a balance is due, both at the commencement and termination of the year, to the Accomptant; and as the sums are trifling, the one being only 9s. 5 $\frac{1}{2}$ d. and the other 13s. 4 $\frac{3}{4}$ d. it was thought proper, in order to prevent an increase of columns in the general abstract, to subtract the 9s. 5 $\frac{1}{2}$ d. from the gross receipt, and the 13s. 4 $\frac{3}{4}$ d. from the payments into the Exchequer.

Scotland Yard, Jan. 22, 1799.

(Signed) THO. ASTLE.

Appendix (I.)

An ACCOUNT of the Gross Actual Receipt in Money, Net Produce, and Payments into the Exchequer, of the Revenue arising from HACKNEY COACHES and CHAIRS; also the Charges of Management, for One Year, ending 5th Day of January 1799.

Balance on Hand on the 5th of January 1798.	Actual Receipt in Money.	Charges of Management.	Payments into the Exchequer.	Balance on Hand on the 5th January 1799.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
457 15 3	26,187 12 6	2,244 2 8	23,800 0 0	601 5 1

JOHN SOLEY,
W. DOUGLAS,
M. MORGANN.

Appendix (K.)

An ACCOUNT of the Gross Receipt, and Net Payments into the Exchequer, arising from Licences granted to HAWKERS and PEDLARS; together with the Amount of Charges of Management and Allowances paid out of the said Revenue, for the Year ending 5th January 1799.

Year ending 5th January 1799	Gross Receipt.	Charges of Management, &c.	Net Payments into the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
To 5th January 1799 -	7,927 6 11	2,973 3 5	4,954 3 6

Office for Licensing
Hawkers, Pedlars, &c.
24th January 1799.

CHARLES POOLE,
R. COKER.

Appendix (L.)

Alienation-office, 17th May, 1799.

State of the PREFINE ACCOUNT to the 5th January 1799, viz.

Arrears remaining in the hands of the Receiver-general, at the end of Michaelmas Term 1797, stated to the Treasury	£. s. d.	
— — —	3,397 10 8	
Money received on account of prefines, from the 1st day of Michaelmas vacation 1797, to the 5th of January 1798	699 10 0	£. s. d.
		4,097 0 8
Money received on account of prefines in one year, ended 5th January 1799	- - -	3,997 3 4
		8,094 4 0
Money paid to the clerk of the Hanaper in one year	— — —	2,000 0 0
Money paid for charges of management	1,128 18 9	
Money paid into the Exchequer	1,798 19 4	
Money paid on account of repairs, pursuant to Treasury warrant	— — —	129 12 8
		5,057 10 9
Balance in the hands of the Receiver-general, 5th January 1799	— — —	3,036 13 3

There has also been received into the Alienation-office, on account of post fines, in one year, ended 5th January 1799, 3,418l., and the sum of 4,031l. has been paid by the Receiver-general to sundry Sheriffs, Lords of Liberties, &c. during the same period.

JOHN STEELE, Deputy Receiver.

Appendix (M.)

GREEN WAX or POST FINES.

The amount of the gross produce of the post fines received by John Jenkinson, Esq. Surveyor and Receiver-general of the Green Wax Money, remaining in his hands on the 5th of January 1798	£. s. d.	
— — —	1,349 13 0 $\frac{1}{4}$	
The like, received by him, between the 5th of January 1798 and the 5th of January 1799	— — —	£. s. d.
		247 13 8

ALLATSON BURGH, Deputy Surveyor,
and Receiver-general of the Green Wax.

Appendix (N.)

An ACCOUNT of the Monies paid into the Exchequer, arising from SEIZURES of Uncustomed and Prohibited Goods, between the 5th of January 1798 and the 5th of January 1799.

The monies paid into the Exchequer, arising from seizures of uncus-
tomed and prohibited goods, between the 5th day of January 1798 and
the 5th day of January 1799, amount to the sum of forty-eight thousand
seven hundred and fifty-two pounds three shillings and two-pence.

Exchequer, the 11th day
of February 1799.

JAMES FISHER.

Appendix (O.)

An ACCOUNT of the Total Amount of the Money paid into
the Exchequer for COMPOSITIONS, between 5th Day of
January 1798 and 5th January 1799.

The total amount of the money paid into the Exchequer for compo-
sitions, between 5th day of January 1798 and 5th day of January 1799,
is two pounds thirteen shillings and four-pence.

Exchequer, the 11th day
of February 1799.

JAMES FISHER.

Appendix (P.)

An ACCOUNT of the Payments into the Exchequer, between
the 5th Day of January 1798 and the 5th Day of January
1799, of Monies received for PROFFERS.

The payments into the Exchequer, between the 5th day of January
1798 and the 5th day of January 1799, of monies received for proffers,
amount to the sum of six hundred and twenty-five pounds sixteen
shillings.

Exchequer, the 11th day
of February 1799.

JAMES FISHER.

Appendix (Q.)

An ACCOUNT of the several Sums of Money received by Collectors and other Receivers, on Account of the LAND REVENUE of England and Wales, in the Year ending the 5th January 1799 ; together with the several Payments made thereout, on Account of Management, Perpetual Pensions and Stipends, Warrants by the Lords of the Treasury on Account, for Extraordinary Debentures, &c. &c. within the said Period: Also the BALANCES due by the said Collectors, at the Commencement and the Termination of the Year.

	£.	s.	d.
Balance due to the public by the Receiver-general, on the 5th January 1798	—	—	19,321 3 10 $\frac{1}{2}$
Ditto in the hands of Thomas Cotton and William Mitford, Esquires, agents for receiving the dividends on stock purchased by the sale of Crown rents	—	—	1,471 13 1
Two half years dividend of stock	—	—	3,564 9 4
Rents of lands received within the year	—	—	14,315 11 2
Fines on leases	—	—	2,879 0 0
Net rent of allum mines	—	—	960 0 0
Rent of light houses	—	—	6 13 4

Note—The several accounts respecting this branch of the revenue, are obtained from five different offices; viz. 1st, The Auditors for the Land Revenue of England. 2dly, The Auditors for the Land Revenue of Wales. 3dly, The Treasury Agents for receiving the Dividends of Stock purchased by the Sale of Crown Rents. 4thly, The Receipt of the Exchequer. 5thly, The Surveyor-general of the Crown Lands. These accounts involve cross payments made by officers of one branch to officers of another branch, and therefore the different accounts require to be analysed and arranged in one uniform plan, in order to comply with the order of the House.

42,518 10 9 $\frac{1}{2}$

DEBATES.

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Appendix (Q.)—continued.

	£.	s.	d.
By charges of management, including the office of the Surveyor-general of Crown Lands —	4,413	19	2
By perpetual pensions and stipends charged on the land revenue — — —	6,605	16	11

Repayments and Payments from one Branch of the Revenue to another.

Land-tax allowed — — —	1,388	6	8½
Payments to Dr. King — — —	3,740	14	1
Sundry small sums charged by the Auditors, against the Collectors, but which sums not being actually received by them within the period of the above account, are therefore placed to the credit of collectors —	68	1	9
Payments by Messrs. Cotton and Mitford, to sundry Receivers-general of the Land Revenue, to enable them to discharge the deficiency of certain arrears due in the year 1797, and which payments, though not made by Mr. Cotton and Mr. Mitford until the year 1798, are placed to the credit of the public, by these Receivers-general, in the year 1797, and constituted a part of the balance which they state to be due by them on the 5th January 1798 — —	1,873	10	11¼

Payments to different persons, by virtue of warrants from the Lords of His Majesty's Treasury, which were made applicable to defraying the expences of erecting public buildings, and to the securing and improving His Majesty's woods and forests —	6,611	0	10½
Payments into the Exchequer, on account of the rent of allum mines, and light houses — —	966	13	4
Balance in the hands of the different Receivers-general, on the 5th January 1799 — —	15,035	18	3½
Ditto in the hands of Thomas Cotton and William Mitford, Esquires, on the 5th January 1799 —	1,814	8	8½
	<u>42,518</u>	<u>10</u>	<u>9½</u>

Extracted by order of the Lords of the Treasury from the original Accounts.

THOMAS IRVING.

Appendix (R).

An ACCOUNT of the Monies paid into the Exchequer, other than those arising from the PUBLIC REVENUE, between 6th January 1798 and 5th January 1799; distinguishing each Head of Payment.

No. 6. Imprest Money repaid by the executors of	£.	s.	d.
Richard Rigby — — —	7,282	6	0
Ditto by Matthew Forster, late Commissary of Stores in the Leeward Islands — —	710	4	8 $\frac{1}{2}$
Ditto by Sir J. Dalling, late Governor of Jamaica	0	0	0 $\frac{3}{4}$
Ditto by William Chinnery, Agent for New South Wales — — —	265	6	11
Ditto by Sir Tho. Bullock, Agent for Senegambia	600	0	0
Ditto by Thomas Shirley, for contingent ex- pences at Dominica — — —	38	4	9
Ditto by Alexander Davison, Commissary to the Army under Earl Moira — — —	466	6	8
Ditto by Henry Hughs, for printing Journals of the House of Commons — — —	19	4	9
Ditto by General Woodley — — —	145	14	0
Ditto by the executors of J. Durand, by J. White	27,630	11	4
Ditto by C. Harrifon, on account of General Hope — — —	3,372	19	9
Ditto by T. Cotton, late Paymaster to American Loyalists — — —	1,700	0	0
Ditto by Thomas Buckholme, on account of John Buckholme, Commissary-general in the Mediterranean — — —	1,700	0	0
Ditto by William Macarnick, late Governor of Cape Breton — — —	287	15	4 $\frac{1}{2}$
Ditto by H. E. Fox, administrator to Lord Hol- land, late Paymaster of His Majesty's forces	5,000	0	0
Ditto by Lieutenant-colonel Twiss, Commander of Engineers in Canada — — —	1,015	19	6 $\frac{1}{2}$
Ditto by Kender Mason, executor of Kender Mason, contractor — — —	1,000	0	0
Ditto by Thomas Lewis, on account of John Macombe, Esq. Treasurer to the Army under General Burgoyne — — —	40	1	7 $\frac{1}{2}$
Ditto by Valentine Jones, Commissary-general at the Leeward Islands — — —	5,500	0	0
Ditto by John Hatfell — — —	192	16	9
Ditto by A. Newland, overplus of interest re- ceived by the Bank on Exchequer bills	576	11	4
Ditto by Samuel Bean, Commissary in South America — — —	265	13	0
Ditto by W. B. Clinton, Barrack-master at Plymouth	79	0	6
Ditto by representatives of the right honourable Geo. Grenville, late Treasurer of the Navy	3,984	6	5
Ditto by J. Charlton, Agent to a Corps of Invalids	0	0	6
Carried forward -	61,873	3	11

DEBATES.

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Brought over - £. s. d.
61,873 3 11

No. 4.	Money paid by the Commissioners for the sale of Dutch property	—	—	50,000	0	0
No. 5.	Ditto by Claude Scott, on account of corn sold for the use of Government	—	—	75,000	0	0
No. 6.	Ditto by W. Mitford, on account of G. P. Ricketts, Governor of Barbadoes	—	—	393	7	3
No. 2.	Ditto by A. Newland, on account of the Commissioners for Exchequer bills	—	—	112,800	0	0
No. 6.	Ditto by S. Davies, in part of a fine recovered in the Court of Exchequer	—	—	25	18	0
No. 6.	Ditto by George Rose, inspector of green wax	—	—	1,796	0	9 $\frac{1}{4}$
No. 3.	Ditto by Edward Roberts, being the residue of Exchequer fees	—	—	29,963	6	4
No. 6.	Ditto by the right honourable William Pitt, received from a person unknown, on account of the window tax, for ten years	—	—	2	0	0
No. 6.	Ditto by C. Townshend, for interest on tontine, anno 1789	—	—	220	11	0
No. 6.	Ditto by J. Newman, in part of a penalty of 8l:	—	—	6	7	0
No. 5.	Ditto by Brook Watson, on account of corn sold for the use of Government	—	—	37,500	0	0
No. 1.	Ditto by Messrs. Puget and Bainbridge, on account of loans raised in this kingdom for the service of Ireland, due 10th of October 1798 and 5th day of January 1799	—	—	236,743	1	4
				1606,323 15 7 $\frac{1}{4}$		

Exchequer,
20th day of February 1799.

JAMES FISHER.

Appendix (S.)

CASH received on Account of the ENGLISH and IRISH LOTTERIES
from the 5th January 1798 to the 5th January 1799.

1798.		£.	s.	d.
Jan. 5th.—Balance in hand	—	1,685	0	6
Licences for lottery-office keepers	—	2,250	0	0
Stamps for English lottery	—	2,088	8	2
Ditto for Irish lotteries	—	1,276	1	10
Of sundry lottery-office keepers towards defraying the expences of the exprefs from Dublin for the Irish lotteries	—	1,653	15	0
Imprest repaid By Thomas Wood	—	750	0	0
Imprest repaid by John Frost, on account of the late Gibbs Crawford	—	750	0	0
Ditto by Thomas Wood on account of ditto	—	500	0	0
For the expreffes of the English lottery sent to Dublin	—	89	7	0
For penalties	—	750	0	0
		11,792	12	6

CASH paid on Account of the ENGLISH and IRISH LOTTERIES,
from the 5th January 1798 to the 5th January 1799.

	£.	s.	d.
For sundry incidental expences for advertisements, &c. and for payment of persons employed in Ire- land, for making out the slips of the drawing of the Irish lotteries, and for persons sent there from London on the lottery account, and for payments to the Commissioners of the lotteries for the clerks' seats	1,015	11	8
For salaries	352	10	0
Imprest to Edmund Estcourt, Esq. Solicitor	3,500	0	0
Imprest to Thomas Wood, Inspector	250	0	0
John Willan, for expences in conveying the Irish lot- tery expreffes, &c.	819	1	0
For expences in forwarding a daily exprefs from Dublin, with the slips of the drawing of the Irish Lotteries	1,250	0	0
John Frost and Thomas Wood, so much being paid them by the late Gibbs Crawford out of the sum of 1,450l. imprest to him at different times, which they have expended on the lottery account	1,250	0	0
Thomas Wood, so much paid him by an order from the Treasury	500	0	0
Edmund Estcourt, which with 72l. 16s. received by him, and also 4,700l. imprest to him at different times as stated in the bill, is in full of his bill for prosecutions, &c.	797	12	3
1798, Nov. 21.—Paid into the Exchequer	910	6	1
1799, Jan. 5th—Balance in hand	1,147	11	6
	11,792	12	6

G E O R G E T H R I N G, *pro* Receiver-general.

Appendix (T.)

An ACCOUNT of the several Sums of Money arising from an Act of the last Session of Parliament, granting His Majesty "An Aid and Contribution for the prosecution of the War," paid into the Exchequer from the Commencement of the said Act, until the 5th Day of January 1799, on Account of VOLUNTARY CONTRIBUTIONS, or Contributions in Part to cover Assessed Taxes, imposed by the said Act.

			£.	s.	d.
Voluntary contributions	—	—	2,357,527	13	10
Assessed taxes	—	—	1,437,025	10	5½
			3,794,553	4	3½

Memorandum—As the Bank pay into the Exchequer all sums under the head of Voluntary Contributions, it is impossible for the Exchequer to distinguish the surplus of the assessed taxes.

Exchequer,
11th February 1799.

JAMES FISHER.

Appendix (V.)

An ACCOUNT of the total Sums of Money, which have been paid into the Exchequer on Account of PUBLIC LOANS, between the 5th Day of January 1798 and the 5th Day of January 1799.

The total sums of money which have been paid into the Exchequer on account of public loans, between the 5th day of January 1798 and the 5th day of January 1799, are as follows; viz.

		£.	s.	d.
On the loan of 16,120,000l. raised anno 1797	-	-	732	5 6
Ditto - of 17,000,000l. raised anno 1798	-	16,775,001	15	2
Ditto - of 3,000,000l. raised anno 1799	-	300,000	0	0
		17,075,734	0	8

Exchequer,
11th February 1799.

JAMES FISHER.

Appendix (W.)

An ACCOUNT of the Sums of Money which remained in the Exchequer on the 5th Day of January 1798 and the 5th Day of January 1799; distinguishing the Amount of the Monies appropriated or reserved for particular Purposes from that which were unappropriated.

All sums of money which remained in the Exchequer on the 5th day of January 1798 and the 5th day of January 1799, were appropriated.

Exchequer, the 11th Day
of February 1799.

JAMES FISHER.

ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS, RESPECTING THE
PUBLIC REVENUE,

And EXPORTS and IMPORTS of GREAT BRITAIN,

TO THE FIFTH OF JANUARY 1799.

No. II.

LIST.

- (No. 1.) An account of the income of the Consolidated Fund, for the year ended the 5th of January 1799, &c.
2. An account of the net produce of all the Permanent Taxes, for one year, ended 5th of January 1798; distinguishing each quarter, and distinguishing the duties imposed in 1793, 1794, 1795, 1796, and 1797.
3. An account of the net produce of all the Permanent Taxes, for one year ending 5th day of January 1799; distinguishing each quarter, and distinguishing the duties imposed in 1793, 1794, 1795, 1796, 1797, and 1798.
4. An account of the value of all Imports into, and all Exports from Great Britain, for twelve years preceding the 5th of January 1799, &c.
5. An account of the quantities of the principal articles in the nature of Raw Materials, imported into and used in Manufactures in Great Britain, for twelve years preceding the 5th of January 1799; distinguishing each article and each year.
6. An account of the quantity of the principal articles in the nature of Raw Materials, imported into and used in Manufactures in Great Britain, on an annual medium of the following periods; videlicet, the five years preceding the 5th of January 1776, the five years preceding the 5th of January 1787, the five years preceding the 5th of January 1792, and the five years preceding the 5th of January 1799; distinguishing each article.

To the Honourable the Knights, Citizens, and Burgeſſes, in Parliament aſſembled.

An ACCOUNT of the INCOME of the CONSOLIDATED FUND, for the Year ended the 5th Day of January 1799; and alſo of the Actual Payments thereout, within the ſaid Year; and of the future Annual Charge upon the ſaid Fund, as it ſtood on the 5th Day of January 1799, (ſubject to ſuch Decrease in the Charge as may ariſe from the Decrease in the Charges of Management of Stock purchaſed by the Commiſſioners for the Reduction of the National Debt :) Diftinguiſhing the Income applicable to paying the Charge for Debt exiſting prior to the Year 1793; and alſo the Income derived from the Duties impoſed in each ſubſequent Year; together with the Charge created in each correſponding Year: And in reſpect of what Sums raiſed, or Bills funded, ſuch Charge was created in each of the ſaid Years.

I N C O M E.

	£.	s.	d.
Consolidated Customs, after deducting 116,676l. 5s. 8d. by act 37 Geo. III. cap. 15. to be carried to account of duties pro anno 1796, being the computed annual ſaving to the Public on account of the reduction in the drawback on the exportation of ſugar	—	—	—
	3,639,076	13	6
Consolidated Excise Duties	—	—	—
	7,234,896	16	5 $\frac{1}{4}$
Brought to this account by act 34 Geo. III. cap. 20. out of excise duty on paper, anno 1794, in lieu of duties then repealed, at 75,000l. per annum	—	—	—
	75,000	0	0
Ditto by act 34 Geo. III. cap. 33. out of excise duty on ſpirit licences, anno 1794, in lieu of duties then repealed, at 36,000l. per annum	—	—	—
	18,000	0	0
Consolidated Stamp Duties	—	—	—
	1,026,604	14	5
Brought to this account by act 36 Geo. III. cap. 125. out of ſtamp duty on hats, anno 1796, in lieu of duties then repealed, at 9,479l. 11s. per annum	—	—	—
	9,355	13	3
Ditto by act 33 Geo. III. cap. 28. out of ſtamp duty on bills and receipts, anno 1793, in lieu of duties then repealed, at 128,600l. per annum	—	—	—
	128,600	0	0
Ditto by act 36 Geo. III. cap. 52. out of ſtamp duty on legacies, anno 1796, in lieu of duties then repealed, at 41,079l. per annum	—	—	—
	60,742	6	2

I N C I D E N T S.

Reserved, by act 37 Geo. III. cap. 18. out of consolidated letter money, being the average annual produce of that duty prior to the year 1795	—	—	—
	410,556	0	0

INCOME—*continued.*

	£.	s.	d.
Consolidated duties on salt, anno 1760,	322,210	6	4½
Reserved, by act 38 Geo. III. cap.			
89, out of consolidated duty on salt, in lieu of the above duties then repealed, at 406,220l. per annum	101,555	0	0
	423,765	6	4½
Duty on houses and windows, anno 1766	105,271	18	2¼
Reserved, by act 38 Geo. III. cap.			
40. out of the consolidated duties on houses and windows, anno 1798, in lieu of the above duties then repealed, at 327,900l. per annum	163,950	0	0
	369,221	18	2¼
Duty on inhabited houses, anno 1779,	93,090	13	4¼
Reserved, by act 38 Geo. III. cap.			
40. out of consolidated duties on inhabited houses, in lieu of the above duty then repealed, at 148,600l. per annum	74,300	0	0
	167,390	13	4
Duty on male servants, anno 1785,	57,774	4	10¼
Reserved, by act 38 Geo. III. cap.			
41. out of the consolidated duties on male servants, in lieu of the above duty then repealed, at 93,000l. per annum	46,500	0	0
	104,274	4	10¼
Duty on horses, anno 1785	82,097	2	0½
Reserved, by act 38 Geo. III. cap.			
41. out of consolidated duties on horses, in lieu of the above duty then repealed, at 106,000l. per annum	53,000	0	0
	135,097	2	0½
Duty on four-wheeled carriages, anno 1785	96,603	15	6
Duty on two-wheeled ditto	29,508	14	2½
Reserved, by act 38 Geo. III. cap.			
41. out of consolidated duties on carriages, in lieu of the above duties then repealed, at 200,000l. per annum	100,000	0	0
	226,112	9	8½
Seizures since 25th October 1760	—	—	48,752 3 2
Profess, ditto	—	—	625 16 0
Alum mines, 1760	—	—	960 0 0
Compositions, 1760	—	—	2 13 4

DEBATES.

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INCOME—continued.

	£.	s.	d.
Alienation duty — — —	1,798	19	4
6d. deduction on pensions, 1721 — — —	50,640	0	0
1s. ditto on salaries, 1758 — — —	68,565	5	4
Hawkers and pedlars, anno 1710 — — —	4,954	3	6
Hackney coaches and chairs, 1711 and 1784 — — —	22,100	0	0
Rent of a light-house — — —	6	13	4
Licences for selling lottery tickets — — —	910	6	1
Arrears—Duty on shops — — —	72	1	3
waggons — — —	2	16	0
carts — — —	16	1	0
female servants — — —	48	2	2

	£.	s.	d.
Arrears of 45 4s. aid 1781 — — —	20	12	0
53 4s. — 1789 — — —	566	18	5½
54 4s. — 1790 — — —	650	0	0
55 4s. — 1791 — — —	650	0	0
56 4s. — 1792 — — —	2,201	5	6
57 4s. — 1793 — — —	1,224	8	0
58 4s. — 1794 — — —	5,903	8	4½
59 4s. — 1795 — — —	9,904	17	10½
60 4s. — 1796 — — —	144,638	19	6½
	165,760	9	8½

Arrears of duty on malt, 1794 — — —	381	4	4
Ditto ditto 1795 — — —	1,254	0	0
Ditto ditto 1796 — — —	20,840	0	0
	22,475	4	4

Money reserved for the use of the Public in respect of the nominees appointed by the Commissioners of the Treasury, pursuant to act 30th Geo. III. — — — 24,334 19 0½

Imprest money repaid by the executors of Richard Rigby — — — 7,282 6 0

Ditto by Matthew Forster, Commissary of Stores in the Leeward Islands — — — 710 4 8½

Ditto by Sir John Dalling, late Governor of Jamaica — — — 0 0 0½

Ditto by William Chinnery, Agent for New South Wales — — — 265 6 11

Ditto by Thomas Bullock, Agent for Senegambia — — — 600 0 0

Ditto by Sir Thomas Shirley, for contingent expences at Dominica — — — 38 4 9

Ditto by Alexander Davison, Commissary to the Army under Earl Moira — — — 466 6 8

Ditto by Henry Hughs, for printing the Journals of the House of Commons — — — 19 4 9

INCOME—*continued.*

	£.	s.	d.
Imprest Money repaid by General Woodly — —	145	14	0
Ditto by the executors of J. Durand, by Joseph White — —	27,630	11	4
Ditto by C. Harrison, on account of General Hope — —	3,372	19	9
Ditto by T. Cotton, late Paymaster to American Loyalists — —	1,700	0	0
Ditto by Thomas Buckholm, on account of J. Buckholm, Commissary-general in the Mediterranean — —	1,700	0	0
Ditto by W. Macarmick, late Governor of Cape Breton — —	287	15	4½
Ditto by H. E. Fox, administrator to Lord Holland, late Paymaster of His Majesty's forces — —	5,000	0	0
Ditto by Lieutenant Colonel Twiss, Commander of Engineers in Canada — —	1,015	19	6½
Ditto by Kender Mafon, executor of Kender Mafon, Contractor in East Florida — —	1,000	0	0
Ditto by Thomas Lewis, on account of John Macombe, Esq. Treasurer to the Army under General Burgoyne — — —	40	1	7½
Ditto by Valentine Jones, Esq. Commissary-general at the Leeward Islands — — —	5,500	0	0
Ditto by John Hatsell, Esq. — —	192	16	0
Ditto by Abraham Newland, Esq. overplus of interest received by the Bank on Exchequer Bills — —	576	11	4
Ditto by Samuel Bean, Esq. Commissary to the Army in South America — —	265	13	0
Ditto by William B. Clinton, Esq. Barrack Master at Plymouth — —	79	0	6
Ditto by the representatives of the right honourable George Grenville Treasurer of the Navy — —	3,984	6	5
Ditto by John Charlton, Agent to a Corps of Invalids — —	0	0	6
Money paid by the Commissioners for the sale of Dutch property — —	50,000	0	0
Ditto by Claude Scott, Esq. on account of corn sold for the use of Government — —	75,000	0	0
Ditto by Milliam Mitford, Esq. on account of George Poyntz Ricketts, Esq. Governor of Barbadoes — —	393	7	3
Ditto by Stephen Davies, in part of a fine recovered in the Court of Exchequer — —	25	18	0

INCOME—*continued*.

	£.	s.	d.
Money paid by George Rose, Esq. inspector of green wax —	1,796	0	9½
Ditto by Edward Roberts, Esq. being the residue of Exchequer fees	29,963	6	4
Ditto by the right honourable William Pitt, received from a person un- known, on account of the window tax for ten years —	2	0	0
Ditto by Charles Townshend, Esq. for interest on Tontine, anno 1789	220	11	0
Ditto by John Newman, in part of a penalty of 8l. —	6	7	0
Ditto by Brooke Watson, Esq. on account of corn, &c. for the use of Government —	37,500	0	0
	256,780	14	3¼
Total of Income applicable to paying the charge for debt existing prior to the year 1793,	14,697,500	6	2¾

DUTIES pro anno 1793.

British spirits, anno 1791 —	88,943	0	0
Game duty —	16,882	1	3
Surplus of duty on bills and receipts, after reserving the annual average produce as aforesaid —	46,990	7	8
	£.	s.	d.
10l. per cent, on assessed taxes —	20,324	19	6¼
Reserved by acts 38 Geo. III. cap. 40 and 41. out of consolidated du- ties, in lieu of the above duty then repealed, at 90,790l. per annum,	45,395	0	0
	65,719	19	6¼
	218,535	8	5¼

DUTIES pro anno 1794.

Sugar, anno 1791 —	277,255	17	1½
Foreign spirits —	131,650	0	0
British spirits, anno 1794 —	88,428	0	0
Foreign ditto —	126,796	0	0
Surplus of duty on spirit licences at 5th April and 5th July 1798, after reserving the average produce as aforesaid —	59,851	10	0
Glass —	42,916	0	0
Bricks and tiles (Customs) —	60	15	3
Ditto (Excise) —	44,529	0	0
Paper — (Excise) after reserving the annual average produce as aforesaid —	79,734	0	0
Ditto (Customs) —	7,185	6	1½
Slates and stones —	13,063	3	5½
Attornies' articles —	19,126	1	4
	890,595	13	3½

INCOME.—*continued.*

DUTIES pro anno 1795.

	£.	s.	d.
British spirits	89,037	0	0
Foreign ditto	127,025	0	0
Wines	397,299	0	0
Sweets	5,995	0	0
Cocoa	22,723	0	0
Stamps	34,413	18	3
Ship policies	101,419	8	9
Hair powder certificates	157,617	6	3
Receipts	7,550	3	7
Fruits, silk, &c.	106,436	19	4
Coals	10,783	5	9½
Tea	221,681	0	0
Consolidated letter money, the computed annual increase of revenue, by reason of the restriction of franking per act 35 Geo. III.	40,000	0	0
Spirit licences	29,101	10	0
	1,357,082	11	9½

DUTIES pro anno 1796.

	£.	s.	d.
Horses used for riding, &c.	74,397	11	10¼
Reserved by act 38 Geo. III. cap. 41. out of consolidated duties on horses used for riding, &c. in lieu of the above duty then repealed, at 106,000l. per annum	53,000	0	0
	127,397	11	10¼
Tobacco	178,049	0	0
Horse dealers' licences	1,322	3	8
Wine (Excise)	99,817	0	0
Wine (Customs)	457,183	3	7
Sweets	6,200	0	0
Surplus of duty on legacies, after reserving the average produce as aforesaid	28,267	12	3
Ditto on hats, at 5th April, 5th July, and 10th October 1798, after reserving ditto	37,471	1	6
2s. duty on horses used for husbandry, 56,403 9 3½			
Reserved by act 38 Geo. III. cap. 41. out of consolidated duties on horses used for husbandry, in lieu of the above duty then repealed, at 95,000l. per annum,	47,500	0	0
	103,903	9	3½
The computed annual saving, by reducing the allowance for waste on salt	32,000	0	0

INCOME—*continued*.

Taken out of consolidated customs,
being the computed annual saving
to the public on account of the re-
duction on the drawback on the ex-
portation of sugar

£. s. d.

116,676 5 8

Dogs

£. s. d.
44,178 11 7

Reserved by act 38 Geo. III. cap.
41. out of duty on dogs, in lieu
of the above duty then repealed,
at 70,000l. per annum

30,887 4 2 $\frac{3}{4}$

75,065 15 9 $\frac{1}{4}$

10l. per cent. on assessed taxes

22,228 16 9 $\frac{1}{4}$

Reserved by act 38 Geo. III. cap.
40 and 41. out of consolidated
duties in lieu of the above duty
then repealed, at 80,190l. per
annum

34,133 17 4 $\frac{3}{4}$

56,362 14 2

1,319,715 17 9 $\frac{1}{2}$

DUTIES pro anno 1797.

Pepper	—	—	—	124,292	4	5 $\frac{1}{2}$
20l. per cent.	—	—	—	—	—	—
British spirits	—	—	—	91,664	0	0
Foreign ditto	—	—	—	126,874	0	0
Auctions	—	—	—	46,913	0	0
Deeds	—	—	—	573,249	15	0
Cocoa	—	—	—	5,433	0	0
Arrears of clocks and watches	—	—	—	35,420	0	0
Stage coaches	—	—	—	54,341	8	10
Sugar	—	—	—	384,751	10	4
Bricks	—	—	—	23,492	0	0
Tea	—	—	—	261,680	0	0
Spirit licences by act 37 Geo. III. cap. 17.	—	—	—	101,906	0	0
Ditto ditto cap. 102.	—	—	—	13,250	0	0
Plate	—	—	—	3	3	4 $\frac{1}{2}$

Surplus of letter money, after reserving the several
sums of 410,556l. and 40,000l. per act 37 G. III.
cap. 18.

215,444 0 0

20l. per cent. on assessed taxes

£. s. d.
153,915 0 0

Surplus of ditto, after reserving the
sums as directed by acts 38 G. III.
cap. 40 and 41.

74,327 10 10 $\frac{1}{2}$

228,242 10 10 $\frac{1}{2}$

INCOME—*continued.*

	£.	s.	d.		£.	s.	d.
Duty on horses used for riding, &c.	2,980	0	0				
Surplus of consolidated duties on horses used for riding, &c. after reserving the several sums as directed by act 38 Geo. III. cap. 41.	12,261	16	2½		15,241	16	2½
3s. duty on horses used for husbandry	57,540	0	0				
Surplus of consolidated duties on horses used for husbandry, after reserving the sum as directed by act 38 Geo. III. cap. 41.	50,895	0	1½		108,435	0	1½
Duty on houses and windows, by act 37 Geo. III. cap. 40.	35,620	0	0				
Surplus of consolidated duties on houses and windows, after reserving the sum as directed by act 38 Geo. III. cap. 40.	220,382	12	8½		256,002	12	8½
Surplus of consolidated duties on inhabited houses, after reserving the sum directed by act 38 Geo. III. cap. 40.	-	-	-		4,582	10	7½
Duty on male servants, by act 37 Geo. III.	5,230	0	0				
Surplus of consolidated duties on male servants, after reserving the sum directed by act 38 Geo. III. cap. 41.	8,340	10	3		13,570	10	3
					2,684,789	2	9½
Money paid by Messrs. Puget and Bainbridge, interest, &c. on account of 1,500,000l. advanced to the Government of Ireland, by act 37 Geo. III.					116,012	4	8
					2,800,801	7	5½

DUTIES pro anno 1798.

	£.	s.	d.
Duty on salt	100,429	12	8
Surplus of duties on salt from 10th October 1798, after reserving the sum directed by act 38 Geo. III. cap. 89.	102,895	15	4½
	203,325	8	0½

DEBATES.

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INCOME—continued.

				£.	s.	d.
Armorial bearings	—	—	—	20,585	0	0
Tea	—	—	—	78,329	0	0
Spirit licences	—	—	—	1,500	0	0
				303,739	8	0½
Money paid by Messrs. Puget and Bainbridge, for interest, &c. on account of 2,000,000l. advanced to the Government of Ireland, by act 38 Geo. III.				120,730	16	8
				424,470	4	8½

N. B. In the foregoing account, where any of the sums directed to be set apart exceed the average estimate, the surplus is to make good former deficiencies; and where less, the whole produce is applied.

TOTALS of INCOME.

				£.	s.	d.
Total income of the consolidated fund, applicable towards paying the charge existing prior to the year 1793	—	—	—	14,697,500	6	2¼
Total of duties imposed towards defraying additional charge, created anno 1793	—	—	—	218,535	8	5¾
Ditto ditto 1794	—	—	—	890,595	13	3½
Ditto ditto 1795	—	—	—	1,357,082	11	9½
Ditto ditto 1796	—	—	—	1,319,715	17	9½
Ditto ditto 1797	—	—	—	2,800,801	7	5½
Ditto ditto 1798	—	—	—	424,470	4	8½
				21,708,701	9	9
Money paid by Abraham Newland, Esquire, on account of the Commissioners for issuing Exchequer bills for the relief of the Grenada merchants, &c. by act 35 Geo. III.	—	—	—	112,800	0	0
				21,821,501	9	9
Total income of the consolidated fund, in the year ended the 5th January 1799	—	—	—	21,821,501	9	9

(No. 1)—*Account of the Consolidated Fund, for the Year ending 5th January 1799—continued.*

CHARGE.	Actual Payment out of the Consolidated Fund, in the Year ended the 5th Day of January 1799.			Future Annual Charge upon the Consolidated Fund, as it stood on the 5th day of January 1799.		
	£.	s.	d.	£.	s.	d.
<i>Exchequer.</i>						
Annuities for long term's 14l. per cent. — —	48,515	2	6	48,515	2	6
Ditto, 2-7th excise — —	6,365	12	0	6,365	12	0
Ditto, 3,700l. per week —	31,830	6	8	31,830	6	8
Ditto, anno 1706 —	24,724	11	6	24,724	11	6
Ditto, 1707 — —	8,152	2	2	8,152	2	2
Ditto, per 1st act, anno 1708	4,918	12	7	4,918	12	7
Ditto, 2d act, 1708	10,597	5	3	10,597	5	3
Ditto, 2 and 3 lives —	8,195	12	0	8,195	12	0
Ditto, . . . 1745	12,318	5	0	12,318	5	0
Ditto, . . . 1746	22,466	10	0	22,466	10	0
Ditto, . . . 1757	24,567	5	0	24,567	5	0
Ditto, . . . 1778	2,769	13	0	2,769	13	0
Ditto, . . . 1799	5,174	18	7	5,174	18	7
Ditto, with benefit of survivor- ship, anno 1766 . . .	540	0	0	540	0	0
Ditto, — 1789 . . .	42,862	1	0	42,862	1	0
<i>South-Sea Company.</i>						
On their present capital of 24,065,084l. 13s. 11½d. .	735,974	13	11	735,974	13	11
<i>Chief Cashier of the South-Sea Company.</i>						
Annuities on 1,919,600l. at 3l. per cent. . . .	58,371	6	9	58,369	1	6
<i>Bank of England.</i>						
<i>At 3l. per cent. per annum.</i>						
On their capital of 4,000,000l. purchased of the South-Sea Company, with charges of management . . .	121,898	3	5	121,898	3	5
Ditto of 500,000l. for cancel- ling Exchequer bills . . .	15,000	0	0	15,000	0	0
Annuities on 1,250,000l. grant- ed anno 1714 . . .	37,500	0	0	37,500	0	0
Ditto on 1,750,000l. anno 1719	52,500	0	0	52,500	0	0
Ditto on 3,200,000l. — 1743, with charges of management	100,000	0	0	100,000	0	0
Ditto on 986,800l. anno 1746	29,604	0	0	29,604	0	0

CHARGE—*continued.*

	Actual Payment, &c.			Future An ^l Charge, &c.		
	£.	s.	d.	£.	s.	d.
<i>Chief Cashier of the Bank of England.</i>						
Annuities on 107,399,696l. 5s. 1 $\frac{1}{4}$ d. consolidated 3l. per cent. annuities	3,263,447	0	0 $\frac{1}{2}$	3,263,066	15	c $\frac{1}{2}$
Ditto on 41,540,073l. 16s. 4d. reduced 3l. per cent. annuities	1,260,802	4	1	1,260,293	17	1 $\frac{1}{2}$
Ditto on 1,000,000l. granted anno 1726	30,450	0	0	30,450	0	0
Ditto on 32,750,000l. consolidated 4l. per cent. annuities	1,324,509	7	0	1,324,509	7	0
Ditto on 17,869,993l. 9s. 10d. consolidated 5l. per cent. ann.	901,541	3	5 $\frac{1}{2}$	901,541	3	5 $\frac{1}{2}$
Ditto for 99, 98, 80, 78, 77, 75 $\frac{1}{2}$ years, granted annis 1761, 1762, 1782, 1783, 1784, and 1790	712,668	11	6 $\frac{1}{2}$	712,668	11	6 $\frac{1}{2}$
Ditto for 10 years, granted anno 1777	25,000	0	0	25,000	0	0
Ditto for 30 and 29 years, granted 1778 and 1779, and for 18 $\frac{1}{2}$ years, anno 1790, in lieu of life annuities at the Exchequer, anno 1789	423,039	5	9 $\frac{1}{2}$	423,039	5	9 $\frac{1}{2}$
For the support of His Majesty's household	898,000	0	0	898,000	0	0
Edward Roberts, Esq. first clerk to the Clerk of the Pells, on 650l. per annum, formerly paid to the Auditor of the Receipt of His Majesty's Exchequer, for salaries to the officers of the Exchequer Bill-office, but now payable to him by act 23 Geo. III. Rs.	650	0	0	650	0	0
Anne Cals, late office-keeper in the office for managing the former duties on wine licences	20	0	0	20	0	0
The Judges of England and Wales, in augmentation of their salaries	13,050	0	0	13,050	0	0
D. of Gloucester, on his annuity	8,000	0	0	8,000	0	0
Ditto, on ditto	9,000	0	0	9,000	0	0
Duke of York, on ditto	14,000	0	c	14,000	0	0
Duchess of York, on her annuity	4,000	0	0	4,000	0	0
Duke of Clarence, on his annuity	12,000	0	q	12,000	0	0
Representatives of Art. Onslow, Esq. on his annuity	3,000	0	0	3,000	0	0
Earl of Chatham, on his annuity	4,000	0	0	4,000	0	0
Lord Rodney, on ditto	2,000	0	0	2,000	0	0
Lord Heathfield, on ditto	1,500	0	0	1,500	0	0
Lady Dorchester, on her annuity	1,000	0	0	1,000	0	0

CHARGE— <i>continued.</i>	Actual Payment, &c.			Future An ^l Charge, &c.		
	£.	s.	d.	£.	s.	d.
Marquis of Bute, on his annuity	7,000	0	0	7,000	0	0
Philip Deare, Esq. on ditto	300	0	0	300	0	0
J. Wigglesworth, Esq. on ditto	300	0	0	300	0	0
Charles Harris, Esq. on ditto	200	0	0	200	0	0
Sir William Musgrave, Bart. one of the Commissioners for auditing the public accounts, on his annuity	1,000	0	0	1,000	0	0
John Thomas Batt, Esq. another, on his annuity	1,000	0	0	1,000	0	0
William Chamberlayne, Esq. another, on his annuity	1,000	0	0	1,000	0	0
Sir John Dick, another, on ditto	500	0	0	500	0	0
John Martin Leake, Esq. another, on his annuity	500	0	0	500	0	0
Salaries to clerks, and contingencies in the office of the said Commissioners	6,000	0	0	6,000	0	0
John Penn, Esq. of Stoke Pogis, on his annuity	3,000	0	0	3,000	0	0
Richard Penn, Esq. of Queen Anne Street, on his annuity	1,000	0	0	1,000	0	0
Master of the Mint in England	13,800	0	0	13,800	0	0
Ditto in Scotland	1,200	0	0	1,200	0	0
For the encouragement of the growth of hemp and flax in England and Scotland	6,335	15	0	6,335	15	0
For the Sheriffs of England and Wales	4,000	0	0	4,000	0	0
The Commissioners appointed for the reduction of the national debt, by act 26 G. III.	1,000,000	0	0	1,000,000	0	0
Clerks in the office of the Clerk of the Pells, for their service in executing the acts 29 and 30 Geo. III. for granting annuities on Lives	880	0	0	880	0	0
<i>Incidental Charges.</i>						
The Usher of the Exchequer for necessaries supplied to the several new offices of the said Exchequer	1,721	0	7½	Uncertain.		
George Atwood, Esq. inspector of tontine certificates, to defray certain expences attending the execution of an act 30 Geo. III.	700	0	0			
Chief cashier of the Bank of England, to reimburse so much paid for fees of various natures at the Exchequer, Treasury, &c. in relation to his account of the several Bank annuities	890	10	6			

CHARGE—continued.

Actual Payment, &c.

Future An^d Charge, &c.

CHARGE—continued.	Actual Payment, &c.	Future An ^d Charge, &c.
Henry Addington, Esq. Speaker of the House of Commons, to complete 6,000l. per annum	£. s. d. 2,681 12 0	} Uncertain.
John Reeves, Esq. receiver of the seven public offices of police, established pursuant to act 32 Geo. III. to pay the salaries of clerks, &c. of the said offices	11,800 0 0	
The clerk of the Hanaper . . .	2,514 0 7	
William James Cooke, Esq. and others, clerks in the office of the Paymasters of Exchequer Bills	400 0 0	
Total Charge upon the Consolidated Fund existing prior to the year 1793	11,385,246 11 11½	11,363,648 11 0½

Debt incurred in respect of 4,500,000l.
raised anno 1793.

	£. s. d.	£. s. d.
Annuities on 6,250,000l. at 3l. per cent. added to 3l. per cent. consolidated annuities, with charges of management	190,312 10 0	190,312 10 0
Ditto at 1l. per cent. on capitals funded since 5th January 1793, payable to the Commissioners appointed for the reduction of the National Debt	62,500 0 0	62,500 0 0
Total Charge for debt incurred in the year 1793	252,812 10 0	252,812 10 0

Debt incurred in respect of 11,000,000l.
raised anno 1794, and by reason of
Navy and Victualling Bills made out
before 1st of March 1793, being
funded.

Annuities on 11,000,000l. at 3l. per cent. added to 3l. per cent. consolidated annuities, with charges of management	334,950 0 0	334,950 0 0
Ditto on 2,750,000l. at 4l. per cent. added to 4l. per cent. consolidated annuities, with ditto	111,237 10 0	111,237 10 0
Ditto for 66½ years, at 11s. 5d. per cent. added to long consolidated Bank annuities, with ditto	63,498 1 5½	63,498 1 5½
Ditto on 1,926,525l. 12s. 5d. at 5l. per cent. consolidated annuities, on account of Navy Bills, &c. cancelled, with ditto	97,193 4 4	97,193 4 4

CHARGE— <i>continued.</i>	Actual Payment, &c.	Future ann ^l Charge.
Annuities at 11. per cent. payable to the Commissioners for the reduction of the National Debt . . .	£. s. d. 166,445 5 0	£. s. d. 166,445 5 0
Total Charge for debt incurred in the year 1794 . . .	773,324 0 9½	773,324 0 9½
<i>Debt incurred in respect to 18,000,000l. raised anno 1795, and by reason of Navy and Victualling Bills, made out before the 30th September 1793, being funded.</i>		
Annuities on 18,000,000l. at 3l. per cent. added to 3l. per cent. consolidated annuities, with charges of management . . .	548,100 0 0	548,100 0 0
Ditto on 6,000,000l. at 4l. per cent. added to 4l. per cent consolidated annuities, with ditto . . .	242,700 0 0	242,700 0 0
Ditto for 65¼ years at 9s. 6d. per cent. added to long consolidated Bank annuities, with ditto . . .	86,461 17 6	86,461 17 6
Ditto on 1,609,897l. 17s. 1d. at 5l. per cent. added to 5l. per cent. consolidated annuities, on account of navy bills, &c. cancelled with ditto . . .	81,219 6 11	81,219 6 11
Ditto at 11. per cent. payable to the Commissioners for the reduction of the National Debt . . .	268,933 19 6	268,933 19 6
Total Charge for the debt incurred in the year 1795 . . .	1,227,415 3 11	1,227,415 3 11
<i>Debt incurred in respect of 18,000,000l. and 7,500,000l. raised anno 1796, and by reason of Navy Bills, &c. made out before the 30th September 1795, being funded.</i>		
<i>By 18,000,000l. raised anno 1796.</i>		
Annuities on 21,595,800l. at 3l. per cent. added to 3l. per cent consolidated annuities, with charges of management . . .	657,592 2 2	657,592 2 2
Ditto on 4,500,000l. at 3l. per cent. added to 3l. per cent. reduced annuities, with ditto . . .	137,025 0 0	137,025 0 0
Ditto for 64¼ years, at 6s. 6d. per cent. added to long consolidated Bank annuities, with ditto . . .	59,158 2 6	59,158 2 6

CHARGE—continued.	Actual Payment, &c.			Future Ann ^l Charge.		
	£.	s.	d.	£.	s.	d.
<i>By 7,500,000l. raised anno 1796.</i>						
Annuities on 8,934,200l. at 3l. per cent. added to 3l. per cent. consolidated annuities, with charges of management	272,046	7	9½	272,046	7	9½
Ditto on 1,859,625l. at 3l. per cent. added to the 3l. per cent. reduced annuities, with ditto	56,625	11	7	56,625	11	7
Ditto for 63¼ years at 5s. 6d. added to long consolidated Bank annuities, with ditto	20,803	18	6	20,813	18	6
Annuities on 4,414,074l. 4s. 6d. at 5l. per cent. added to 5l. per cent. consolidated annuities, on account of Navy Bills, &c. cancelled	222,690	0	10½	222,690	0	10½
Ditto at 1l. per cent. on the above sums, payable to the Commissioners for the reduction of the National Debt	424,421	19	10	424,421	19	10
Total Charge for debt incurred in the year 1796	1,850,373	3	3	1,850,373	3	3
<i>Debt incurred in respect of 14,500,000l. and 18,000,000l. raised anno 1797, and by reason of Navy Bills and Exchequer Bills being funded.</i>						
<i>By 14,500,000l. raised anno 1797.</i>						
Annuities on 18,125,000l. at 3l. per cent. added to 3l. per cent. consolidated annuities, with charges of management	560,062	10	0	551,906	5	0
Ditto on 7,250,000l. at 3l. per cent. added to 3l. per cent. reduced annuities, with ditto	249,022	7	11	220,762	10	0
Ditto on 2,900,000l. at 4l. per cent. added to 4l. per cent. consolidated annuities, with ditto	138,652	4	5	117,305	0	0
Ditto for 62¾ years, at 6s. per cent. added to long consol. Bank annuities, with ditto	51,074	8	9	48,989	7	6
<i>By Navy Bills funded.</i>						
Annuities on 16,438,175l. 5s. at 3l. per cent. added to 3l. per cent. consolidated annuities, created on account of Navy bills funded, with charges of management	500,376	9	1½	500,542	8	9½
Ditto on 764,861l. 5s. 10d. at 4l. per cent. added to 4l. per cent. consolidated annuities, created on Navy bills funded, with ditto	31,328	12	8	30,961	10	10

CHARGE— <i>continued.</i>	Actual Payment, &c.			Future Ann ^l Charge.		
<i>By Navy Bills funded.</i>	£.	s.	d.	£.	s.	d.
Annuities on 2,034,889l. 11s. 1d. at 5l. per cent. consolidated annuities, created on account of Navy bills funded, with charges of management	102,660	3	6	102,660	3	6
<i>By Exchequer Bills funded.</i>						
Annuities on 1,999,699l. 4s. 4d. at 3l. per cent. added to 3l. per cent. consolidated annuities, created on account of Exchequer bills funded, with charges of management	60,890	16	9½	60,890	16	9½
Ditto on 104,432l. 5s. 8d. at 4l. per cent. added to 4l. per cent. consolidated annuities, created on account of Exchequer bills funded, with ditto	4,271	5	7	4,224	5	8
Ditto on 270,202l. 4s. 8d. at 5l. per cent. added to 5l. per cent. consolidated annuities, created on account of Exchequer bills, funded, with ditto	13,631	14	0	13,631	14	0
<i>By 18,000,000l. raised anno 1797.</i>						
Annuities on 20,124,843l. 15s. at 5l. per cent. added to 5l. per cent. consolidated annuities, with charges of management	1,368,702	19	7½	1,015,293	7	4
Annuities at 1l. per cent. on the above sums, payable to the Commissioners for the reduction of the National Debt	706,055	15	3½	706,046	13	7
Total Charge for debt incurred in the year 1797	3,786,729	7	8	3,367,429	3	0
N. B. The excess of 419,300l. 4s. 8d. to the actual payments above the future charge, arises from such of the contributors to loans 1797, as did not complete their whole payments before 10th October 1797, not being entitled to their dividends upon the same till 5th April 1798.						
<i>Debt incurred in respect of 17,000,000l. raised anno 1798.</i>						
<i>By 9,000,000l. part of 17,000,000l. raised anno 1798.</i>						
Annuities on 13,500,000l. at 3l. per cent. added to the 3l. per cent. consolidated annuities (in respect of 9,000,000l. part of 17,000,000l.) with charges of management	405,000	0	0	406,075	0	0
Ditto on 4,500,000l. at 3l. per cent. added to the 3l. per cent. reduced annuities (in respect of the said 9,000,000l.) with ditto	56,523	6	2	137,025	0	0

CHARGE—continued.	Actual Payment, &c.	Future Ann ^l Charge.
Annuities for $61\frac{3}{4}$ years, at 4s. 11d. per cent. added to long consolidated Bank annuities, with charges of management	£. s. d. 9,499 15 $2\frac{1}{4}$	£. s. d. 22,373 18 $1\frac{1}{2}$
Ditto at 11. per cent. on the above sums, payable to the Commissioners for the reduction of the National Debt	91,440 0 0	182,880 0 0
<i>B</i>) 8,000,000 <i>l.</i> part of the foregoing 17,000,000 <i>l.</i>		
Annuities on 12,000,000 <i>l.</i> at 3 <i>l.</i> per cent, added to 3 <i>l.</i> per cent. consolidated annuities (in respect of 8,000,000 <i>l.</i> remainder of the said 17,000,000 <i>l.</i>) with charges of management - £. 360,000 0 0		
Ditto on 4,000,000 <i>l.</i> at 3 <i>l.</i> per cent. added to 3 <i>l.</i> per cent. reduced annuities (in respect of the said 8,000,000 <i>l.</i>) with charges of management - - - 50,242 18 10		
Ditto for $61\frac{3}{4}$ years, at 4s. 11d. per cent. added to long consolidated Bank annuities, with ditto - 8,444 4 $7\frac{1}{4}$	418,687 3 $5\frac{1}{4}$	
Total Charge for debt incurred in the year 1798 - - -	981,150 4 $9\frac{1}{2}$	748,353 18 $1\frac{1}{2}$

N. B. The several sums incurred in respect of 8,000,000*l.* raised as above mentioned, making together 418,687*l.* 3s. $5\frac{1}{4}$ d. were chargeable upon monies arising by two several acts 38 Geo. III. viz. cap. 16, for raising an aid and contribution for the prosecution of the war, and cap. 76, for imposing a duty upon goods and shipping; but having been satisfied out of the consolidated fund, a like sum will be replaced to the said fund at 5th of April 1799, out of the monies above mentioned, and the charge is from thenceforth provided for by act 39 Geo. III. cap. 13, for granting certain duties upon income.

TOTALS of CHARGE.	Actual Payment, &c.	Future Ann ^l Charge.
Total charge upon the consolidated fund existing prior to the year 1793 - -	£. s. d. 11,385,246 11 $11\frac{1}{2}$	£. s. d. 11,363,648 11 $0\frac{1}{2}$
Total charge for interest, management, and 11. per cent. of debt incurred, anno 1793	252,812 10 0	252,812 10 0
Ditto - - ditto - - 1794	773,324 0 $9\frac{1}{2}$	773,324 0 $9\frac{1}{2}$
Ditto - - ditto - - 1795	1,227,415 3 11	1,227,415 3 11
Ditto - - ditto - - 1796	1,850,373 3 3	1,850,373 3 3
Ditto - - ditto - - 1797	3,786,729 7 8	3,367,429 3 0
Ditto - - ditto - - 1798	981,150 4 $9\frac{1}{2}$	748,353 18 $1\frac{1}{2}$
	20,257,051 2 $4\frac{1}{2}$	19,583,356 10 $1\frac{1}{2}$

TOTALS of CHARGE—continued. Actual Payment, &c. Future Ann^l Charge.

To pay off and cancel Exchequer bills made forth for the relief of the Grenada merchants, &c.	£. s. d. 4,754 14 6	£. s. d. }
Thomas Marfham, Esq. Secretary to the Commissioners for issuing the said Exchequer bills, for defraying necessary expences	1,000 0 0	Uncertain.
	20,262,805 16 10½	19,583,356 10 1½
<i>Additional Charges, for which no additional Provision has been made.</i>		
His Royal Highness George, Prince of Wales, on his annuity of 65,000l. granted by act 35 Geo. III.	65,000 0 0	65,000 0 0
John, Earl of St. Vincent, on ditto 2,000l. granted by act 38 Geo. III.	3,777 15 6½	2,000 0 0
Adam, Lord Viscount Duncan, on a like annuity, granted by ditto	2,494 5 0½	2,000 0 0
Horatio, Baron Nelson, on a like annuity, granted by act 39 Geo. III.	860 16 6	2,000 0 0
	20,334,938 13 11½	19,654,356 10 1½
<i>Conditional Charge, for which no additional Provision has been made.</i>		
Created anno 1795.		
Annuity on 3,833,333l. 6s. 8d. at 3l. per cent. created by an act 35 Geo. III. by reason of 4,600,000l. advanced to the Emperor of Germany, his Imperial Majesty having neglected to make provision for payment of the said annuities, they are by the said act payable out of the consolidated fund, with charges of management	116,725 0 0	} Uncertain.
Annuity for 25 years, created by the said act, with charges of management	232,587 10 0	
Created anno 1797.		
Annuity on 3,669,300l. at 3l. per cent. created by act 37 Geo. III. by reason of 1,620,000l. advanced to the Emperor of Germany, his Imperial Majesty having neglected to make provision for payment of the said annuities, they are by the said act payable out of the consolidated fund, with charges of management	111,714 11 6¼	} Uncertain.
Annuity at 1l. per cent. on the above sums payable to the Commissioners for the reduction of the National Debt	36,693 0 0	
Total of the actual payment out of, and future annual charge upon, the consolidated fund, for the year ended 5th January 1799	20,832,658 15 5½	19,654,356 10 1½

Exchequer, the 1st day of March 1799.

JAMES FISHER.

To the Honourable the Knights, Citizens, and Burgeffes, in Parliament affembled.

(No. 2.)—An ACCOUNT of the NET PRODUCE of all the PERMANENT TAXES, for One Year, ending 5th January 1798: Diftinguifhing each Quarter; and diftinguifhing the DUTIES impofed in 1793, 1794, 1795, 1796, and 1797.

In the QUARTERS ended											In the year ended 5th January 1798	DEBATES.	201
5th April 1797.		5th July 1797.		10th October 1797.		5th January 1798.							
£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.		
Consolidated Customs, after deducting 29,169l. 1s. 5d. by act 37 Geo. III. cap. 15. to be carried to account of duties pro anno 1796, being the computed quarterly saving to the public on account of the reduction in the drawback on the exportation of sugar											2,960,146	6	3
Consolidated Excise Duties											7,015,006	1	10 $\frac{1}{4}$
Brought to this account, by act 34 Geo. III. cap. 20. out of Excise duty on paper, anno 1794, in lieu of duties then repealed, at 18,750l. per quarter											75,000	0	0
Ditto by act 34 Geo. III. cap. 33. out of Excise duty on spirit licences, anno 1794, in lieu of duties then repealed, at 9,000l. per quarter											48,500	0	0

	In the QUARTERS ended				In the Year ended 5th January 1798.
	5th April 1797.	5th July 1797.	10th October 1797.	5th January 1798.	
Consolidated Stamp Duties	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought to this account, by act 36 Geo. III. cap. 125. out of stamp duty on hats, anno 1796, in lieu of duties then repealed, at 2,369l. 17s. 9d. per quarter	270,762 0 0	279,990 0 0	307,187 19 10	283,969 0 0	1,141,908 19 10
Ditto by act 34 Geo. III. cap. 33. out of stamp duty on bills and receipts, anno 1794, in lieu of duties then repealed, at 32,150l. per quarter	4,837 13 3	2,369 17 9	2,369 17 9	2,369 17 9	11,947 6 6
Ditto by act 36 Geo. III. cap. 52. out of stamp duty on legacies, anno 1796, in lieu of duties then repealed, at 10,269l. 15s. per quarter	32,150 0 0	32,150 0 0	32,150 0 0	32,150 0 0	128,600 0 0
	5,319 0 0	13,855 0 0	12,463 18 10	13,094 0 0	44,731 18 10
	2,430,943 19 4	2,582,017 18 3½	3,399,352 14 10	3,013,526 0 10	11,425,840 13 3½
INCIDENTS.					
Consolidated letter money, being the annual average produce of the duty prior to the year 1795	102,639 0 0	102,639 0 0	102,639 0 0	102,639 0 0	410,556 0 0
Consolidated salt, anno 1760	82,607 15 7	86,378 11 11½	100,383 15 7	124,491 13 8	393,861 16 9½
Seizures, 1760	3,173 11 8	8,458 10 6½	1,704 17 3	10,148 12 8	23,485 12 1¼
Profers, 1760	22 18 0	307 0 0	283 12 6	10 0 0	623 10 6
Alum mines, 1760	480 0 0	—	480 0 0	—	960 0 0
Compositions, 1760	1 3 4	—	—	—	1 10 0
Rent of a light house 1760	—	6 13 4	—	—	6 13 4

6d. deduction on pensions, anno 1721	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	9,000 0 0	10,000 0 0	12,000 0 0	18,003 0 0	40,603 0 0

Alum mines, 1760
Compositions, 1760
Rent of a light house 1760

6d. deduction on pensions, anno 1721
is. ditto on salaries 1758.
Houses and windows, 1766
Inhabited houses, 1779
Hawkers and pedlars, 1710
Hackney coaches & chairs, 1711 & 1784
Male servants, 1785
Horses, 1785
Four-wheeled carriages, 1785
Two-wheeled carriages, 1785
Arrears of female servants, 1785
waggons, 1785
carts, 1785
First fruits of the clergy
Tenth of the clergy
Alienation duty
Lottery licences

DUTIES pro Anno 1793.

British spirits, anno 1791
Bills and receipts, after reserving the
average produce as aforesaid
Game duty
10l. per cent. on affected taxes

DEBATES.

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	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	9,000	0	0	10,000	0	0	12,000	0	0	18,693	0	0	49,693	0	0	1,837,007	8	9
	3,500	0	0	10,534	14	6	7,000	0	0	12,988	11	4	34,023	5	10	551,827	7	2
	53,555	7	4	127,511	0	1	32,846	19	6	98,352	4	10	312,265	11	11	76,452	0	0
	30,379	10	2	53,891	6	6	34,863	19	2	41,695	7	10	160,830	3	10	52,992	8	0
	1,320	0	0	720	0	3	2,125	0	0	1,365	0	0	5,530	0	0	22,485	15	0
	5,500	0	0	5,800	0	0	7,000	0	0	5,700	0	0	24,000	0	0	93,509	9	2
	13,405	13	1	37,610	10	3	13,718	19	9	31,422	0	1	96,157	3	3	245,439	12	2
	13,187	12	7	37,876	15	6	14,523	8	5	38,322	5	8	103,910	2	3			
	23,359	1	2	51,614	1	10	30,781	17	4	48,246	19	0	154,001	19	5			
	5,759	19	5	21,807	13	4	6,292	14	2	15,319	1	8	49,179	8	8			
	4	15	0	—	—	—	9	1	3	—	—	—	13	16	3			
	10	16	0	3	12	6	28	2	0	—	—	—	42	10	6			
	1	18	0	2	16	3	9	12	0	—	—	—	14	6	3			
	—	—	—	3,833	19	7	—	—	—	—	—	—	3,833	19	7			
	—	—	—	9,862	5	8	—	—	—	—	—	—	9,862	5	8			
	—	—	—	1,721	8	8	—	—	—	—	—	—	1,721	8	8			
	—	—	—	—	—	—	—	—	—	2,433	3	6	2,433	3	6			
	347,909	1	6	570,580	0	10	366,690	19	3	551,827	7	2	1,837,007	8	9			
	35,311	0	0	22,300	0	0	4,799	0	0	14,042	0	0	76,452	0	0			
	5,046	0	0	3,637	0	0	42,036	8	0	2,273	0	0	52,992	8	0			
	7,458	0	0	2,177	0	0	4,055	15	0	8,795	0	0	22,485	15	0			
	8,225	4	9	43,089	16	6	16,324	4	7	25,870	3	3	93,509	9	2			
	56,040	4	9	71,203	16	6	67,215	7	7	50,980	3	3	245,439	12	2			

	In the QUARTERS ended						In the Year ended 5th January 1798.		
	5th April 1797.		5th July 1797.		10th October 1797.		5th January 1798.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Sugar, anno 1791	11,004	2	7	4,924	8	10	125,484	2	11
Foreign spirits, 1791	27,914	0	0	39,517	0	0	23,592	0	0
British spirits, 1794	36,002	0	0	23,247	0	0	4,090	0	0
Foreign spirits	30,515	0	0	29,512	0	0	23,327	0	0
Spirit licences, after reserving the average produce as afore said	—	—	—	—	—	—	35,000	0	0
Glaßs	13,525	0	0	9,510	0	0	12,064	0	0
Bricks and tiles (Customs)	—	—	—	154	0	0 $\frac{1}{4}$	102	18	4
Bricks and tiles (Excise)	6,768	0	0	940	0	0	14,943	0	0
Paper	19,092	0	0	16,997	0	0	21,243	0	0
afore said	6	0	0	2,183	7	0 $\frac{1}{2}$	1,015	5	8
(Customs)	1,842	0	10	3,151	16	10 $\frac{1}{2}$	4,000	3	2 $\frac{1}{2}$
Slates and stones	3,861	0	0	4,095	0	0	6,216	0	10
Attornies' articles	150,529	3	5	134,231	13	2 $\frac{1}{2}$	271,075	10	11 $\frac{1}{2}$
DUTIES pro Anno 1795.									
British spirits	36,249	0	0	23,651	0	0	3,241	0	0
Foreign spirits	29,052	0	0	29,364	0	0	24,914	0	0
Wines	61,729	0	0	32,945	0	0	94,529	0	0
Sweets	929	0	0	1,673	0	0	2,361	0	0
Cocoa, &c.	5,592	0	0	4,920	0	0	5,367	0	0
Stamps	10,923	0	0	11,102	0	0	13,128	8	2

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Ship policies	19,297	0	0	26,021	0	0	27,833	14	6	20,814	0	0	93,965	14	6	40,000	0	0
Hair-powder certificates	6,747	0	0	83,295	0	0	87,068	13	7	10,184	0	0	187,294	13	7	1,50,474	17	1
Receipts	1,660	0	0	1,272	0	0	2,571	6	9	1,435	0	0	6,938	6	9			
Fruits	12,409	5	9	20,909	16	10	21,895	5	4	43,717	12	0	98,931	19	11			
Coals	756	18	3	4,354	6	8½	5,321	12	11½	3,583	11	1	14,016	9	0			
Tea	1,812	0	0	98,643	0	0	61,357	0	0	37,168	5	2	198,980	5	2			
Consolidated letter money, being the computed quarterly increase of revenue, by reason of the restriction of franking per act 35 Geo. III.	10,000	0	0	10,000	0	0	10,000	0	0	10,000	0	0	40,000	0	0			
	197,156	4	0	348,150	3	6½	359,588	1	3½	245,580	8	3	1,50,474	17	1			
DUTIES pro Anno 1796.																		
Horses	4,230	0	0	33,635	0	0	12,100	0	0	31,585	3	7	81,550	3	7			
Tobacco	39,511	0	0	39,968	0	0	37,469	0	0	51,307	0	0	168,255	0	0			
Horse-dealers' licences	277	0	0	221	0	0	327	11	9	322	0	0	1,147	11	9			
Wine (Excise)	2,555	0	0	98,109	0	0	3,124	0	0	94,548	0	0	198,336	0	0			
Ditto (Customs)	49,860	7	6	70,329	16	11½	71,405	12	7½	99,257	0	8½	290,852	17	9½			
Sweets	957	0	0	1,729	0	0	2,444	0	0	490	0	0	5,620	0	0			
Legacies, after reserving the average produce as aforesaid																		
Hats, ditto	13,978	6	9	8,551	2	3	26,881	19	0	3,945	2	3	53,356	10	3			
2s. additional duty on horses	4,520	0	0	35,595	0	0	7,850	0	0	27,264	8	11	75,229	8	11			
Dogs	1,525	0	0	29,970	0	0	8,450	0	0	22,796	15	5½	62,741	15	5½			
10l. per cent. on assessed taxes	8,517	8	6¾	45,713	11	6¼	20,050	4	9	24,575	1	10¼	98,856	6	9¼			
The computed saving, by reducing the allowance for the waste on salt	8,000	0	0	8,000	0	0	8,000	0	0	8,000	0	0	32,000	0	0			

	In the QUARTERS ended				In the Year ended 5th January 1798.			
	5th April 1797.		5th July 1797.		10th October 1797.		5th January 1798.	
	£. s. d.		£. s. d.		£. s. d.		£. s. d.	
Taken out of consolidated customs, being the computed saving to the Public on account of the reduction on the drawback on the exportation of sugar	29,169 1 5	2 4	29,169 1 5	1 5	29,169 1 5	1 5	116,676 5 8	2 1
DUTIES pro Anno 1797.	163,100 4 2 1/2		400,990 12 2 1/2		227,271 -9 6 1/2		1,184,622 0 2 1/2	
Clocks and watches	—	—	—	—	—	—	300 0 0	0 0
Pepper	—	—	—	—	19,301 18 3		58,047 13 2 1/2	0 0
20l. per cent. on assised taxes	—	—	—	—	2,000 0 0		45,620 0 0	0 0
British spirits	31,831 0 0	0 0	23,466 0 0	0 0	4,481 0 0		72,254 0 0	0 0
Foreign spirits	23,958 0 0	0 0	21,906 0 0	0 0	23,790 0 0		107,325 0 0	0 0
Auctions	2,242 0 0	0 0	9,445 0 0	0 0	10,118 0 0		33,396 0 0	0 0
Deeds	14,853 0 0	0 0	20,975 0 0	0 0	108,467 15 6		249,381 15 6	0 0
Cocoa, &c.	1,314 0 0	0 0	651 0 0	0 0	874 0 0		4,352 0 0	0 0
5l. per cent. customs	500 0 6		—	—	—		500 0 6	0 0
Stage coaches	3,075 0 0	0 0	10,878 0 0	0 0	14,041 2 8		37,543 2 8	0 0
Sugar	5,093 14 8 1/2		24,653 10 10	10 10	120,454 17 2 1/2		271,646 14 5	0 0
Bricks	—	—	271 0 0	0 0	7,702 0 0		20,945 0 0	0 0
Tea	—	—	117,319 0 0	0 0	41,939 0 0		236,047 9 8	0 0
Surplus of consolidated letter money, after reserving the several sums of 410,556l., and 40,000l., pursuant to act 35 Geo. III.	12,361 0 0	0 0	33,361 0 0	0 0	38,361 0 0		132,444 0 0	0 0
Houses	—	—	—	—	—		600 0 0	0 0
Horses	—	—	—	—	—		600 0 0	0 0
Total of Customs, Excise, and	95,227 15 2 1/2		262,925 10 10	10 10	391,530 13 7 1/2		1,271,002 15 11 1/2	

Total of Customs, Excise, and

95,227 15 2 1/2 262,925 10 10 391,530 13 7 1/2 521,318 10 3 1/2 1,271,002 15 11 1/2

DEBATES.

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	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Total of Customs, Excise, and Stamps - - -	2,430,943	19	4	2,582,017	18	3 1/4	3,399,352	14	10	3,013,526	0	10	11,425,840	13	3 1/4
Ditto Incidents - - -	347,909	1	6	570,580	0	10	366,690	19	3	551,827	7	2	1,837,007	8	9
Ditto Duties pro anno 1793	56,040	4	9 1/4	71,203	16	6 1/2	67,215	7	7	50,980	3	3 1/4	245,439	12	2 1/2
Ditto ditto 1794	150,529	3	5	134,231	13	2 1/2	271,075	10	11 1/2	290,017	0	1 1/2	845,853	7	8 1/2
Ditto ditto 1795	197,156	4	0	348,150	3	6 1/2	359,588	1	3 1/2	245,580	8	3	1,150,474	17	1
Ditto ditto 1796	163,100	4	2 1/4	400,990	12	2 1/4	227,271	9	6 1/2	393,259	14	3	1,184,622	0	2 1/2
Ditto ditto 1797	95,227	15	2 1/2	262,925	10	10	391,530	13	7 1/2	521,318	16	3 1/2	1,271,002	15	11 1/2
	3,440,906	12	5 1/2	4,370,099	15	5	5,082,724	17	1	5,066,509	10	2 1/4	17,960,240	15	2 1/4

Memorandum—In the above account, where any of the sums directed to be set apart exceed the average quarterly estimate, the surplus is to make good former deficiencies; and where less, the whole produce is applied.

Exchequer, 1st March 1799.

JAMES FISHER.

To the Honourable the Knights, Citizens, and Burgeſſes, in Parliament aſſembled.

(No. 3.)—An ACCOUNT of the NET PRODUCE of all the PERMANENT TAXES, for One Year, ending 5th January 1799: Diſtinguiſhing each Quarter; and diſtinguiſhing the DUTIES impoſed in 1793, 1794, 1795, 1796, 1797, and 1798.

	In the QUARTERS ended				In the year ended 5th January 1799.
	5th April 1798.	5th July 1798.	10th October 1798.	5th January 1799.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Consolidated Customs, after deducting 29,169l. 1s. 5d. by act 37 Geo. III. cap. 15. to be carried to account of duties pro anno 1796, being the computed quarterly saving to the public on account of the reduction in the drawback on the exportation of sugar -	543,824 5 9	414,289 2 7	1,684,714 14 3	1,025,142 13 10 $\frac{1}{2}$	3,667,970 16 5 $\frac{1}{2}$
Consolidated Excise Duties -	1,630,654 9 3 $\frac{1}{2}$	2,009,748 4 5 $\frac{1}{2}$	1,833,154 12 2 $\frac{1}{4}$	1,761,339 10 6 $\frac{1}{4}$	7,234,896 16 5 $\frac{1}{4}$
Brought to this account, by act 34 Geo. III. cap. 20. out of Excise duty on paper, anno 1794, in lieu of duties then repealed, at 18,750l. per quarter, Ditto by act 34 Geo. III. cap. 33. out of Excise duty on spirit licences, anno 1794, in lieu of duties then repealed, at 9,000l. per quarter -	18,750 0 0	18,750 0 0	18,750 0 0	18,750 0 0	75,000 0 0
	9,000 0 0	9,000 0 0	- - -	- - -	18,000 0 0

1794, in lieu of duties then repealed, at 9,000l. per quarter - - - - - 9,000 0 0 9,000 0 0 18,000 0 0

Consolidated Stamp Duties

Brought to this account, by act 36 Geo. III. cap. 125. out of stamp duty on hats, anno 1796, in lieu of duties then repealed, at 2,369l. 17s. 9d. per quarter
 Ditto by act 34 Geo. III. cap. 33. out of stamp duty on bills and receipts, anno 1794, in lieu of duties then repealed, at 32,150l. per quarter
 Ditto by act 36 Geo. III. cap. 52. out of stamp duty on legacies, anno 1796, in lieu of duties then repealed, at 10,269l. 15s. per quarter

£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
229,696	0	0	230,841	0	0	285,850	4	5	280,217	10	0	1,026,604	14	5
2,369	17	9	2,369	17	9	2,369	17	9	2,246	0	0	9,355	13	3
32,150	0	0	32,150	0	0	32,150	0	0	32,150	0	0	128,600	0	0
21,431	0	0	18,771	16	2	10,269	15	0	10,269	15	0	60,742	6	2
2,487,875	12	9½	2,735,920	0	11½	3,867,259	3	7½	3,130,115	9	4½	12,221,170	6	8½
102,639	0	0	102,639	0	0	102,639	0	0	102,639	0	0	410,556	0	0
121,696	0	3	120,640	18	4	79,873	7	9½	-	-	-	423,765	6	4½
-	-	-	-	-	-	-	-	-	101,555	0	0	-	-	-

INCIDENTS.

Reserved by act 37 Geo. III. cap. 18. out of consolidated letter money, bearing the average annual produce of that duty prior to the year 1795
 Consolidated duties on salt
 Reserved by act 38 Geo. III. cap. 89. out of consolidated duty on salt, in lieu of the above duties then repealed, at 101,555l. per quarter

	In the QUARTERS ended			In the Year ended 5th January 1799.		
	5th April 1798.	5th July 1798.	10th October 1798.	5th January 1799.	£.	s. d.
Houses and windows, anno 1766 Reserved by act 38 Geo. III. cap. 40. out of consolidated duties on houses and windows, anno 1798, in lieu of the above duties then repealed, at 81,975l. per quarter	£. s. d. 65,462 4 9½	£. s. d. 141,700 6 5½	£. s. d. — — —	£. s. d. — — —	371,112	11 3½
Inhabited houses, anno 1779 Reserved by act 38 Geo. III. cap. 40. out of consolidated duty on inhabited houses, in lieu of the above duty then repealed, at 37,150l. per quarter	26,983 5 10	66,107 7 6½	— — —	103,312 13 9½	167,390	13 4½
Male servants, anno 1785 Reserved by act 38 Geo. III. cap. 41. out of consolidated duties on male ser- vants, in lieu of the above duty then repealed, at 23,250l. per quarter	18,336 10 3½	39,812 19 7	— — —	37,150 0 0	104,649	9 10½
Horses, anno 1785 Reserved by act 38 Geo. III. cap. 41. out of consolidated duties on horses, in lieu of the above duty then repealed, at 26,500l. per quarter	31,308 10 10½	51,389 4 10½	— — —	23,150 0 0	135,697	15 8½

Four-wheeled carriages	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
21,085	7 5	75,374 0 0	— — —	— — —	— — —	— — —

	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.	L.	s.	d.
Four-wheeled carriages	—	—	—	21,685	7	5	—	—	—	—	—	—	—	—	—
Two-wheeled carriages	—	—	—	5,140	15	9½	—	—	—	—	—	—	—	—	—
Referred by act 38 Geo. III. cap. 41. out of consolidated duties on carriages, in lieu of the above duties then re- pealed, at 50,000l. per quarter	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Seizures	—	—	—	12,884	9	4	—	—	—	—	—	—	—	—	—
Profers	—	—	—	26	15	11	—	—	—	—	—	—	—	—	—
Alum mines	—	—	—	480	0	0	—	—	—	—	—	—	—	—	—
Compansions	—	—	—	2	6	8	—	—	—	—	—	—	—	—	—
Alienation duty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
6d. deduction on pensions	—	—	—	13,000	0	0	—	—	—	—	—	—	—	—	—
1s. deduction on salaries	—	—	—	38,498	14	4	—	—	—	—	—	—	—	—	—
Hawkers and pedlars	—	—	—	2,040	3	6	—	—	—	—	—	—	—	—	—
Hackney coaches and chairs	—	—	—	5,500	0	0	—	—	—	—	—	—	—	—	—
Lottery licences	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent of a light-house	—	—	—	6	13	4	—	—	—	—	—	—	—	—	—
First fruits of the clergy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Tithes of the clergy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arrears of duty on shops	—	—	—	72	1	3	—	—	—	—	—	—	—	—	—
waggons	—	—	—	0	10	0	—	—	—	—	—	—	—	—	—
carts	—	—	—	4	17	0	—	—	—	—	—	—	—	—	—
female servants	—	—	—	29	13	5	—	—	—	—	—	—	—	—	—
Total	465,798	0	0	678,861	4	1	404,606	7	8½	505,051	2	¾	2,054,316	14	0½

	In the QUARTERS ended				In the Year ended 5th January 1799.
	5th April 1798.	5th July 1798.	10th October 1798.	5th January 1799.	
DUTIES pro Anno 1793.					
British spirits, anno 1791	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
incl. per cent. on affected taxes	33,647 0 0	31,671 0 0	7,589 0 0	16,036 0 0	88,943 0 0
Referved by acts 38 Geo. III. cap. 40. and 41. out of consolidated duties, in lieu of the above duty then repealed, at 22,697l. 10s. per quarter	9,867 5 5½	10,637 14 1½	—	—	65,719 19 6½
Game duty	—	—	8,697 10 0	36,697 10 0	16,882 1 3
Surplus of duty on bills and receipts, after reserving the average produce as aforefaid	4,103 0 0	1,302 0 0	3,238 1 3	8,339 0 0	—
	6,952 0 0	9,564 0 0	26,182 7 8	4,292 0 0	46,990 7 8
	54,389 5 5½	53,174 14 1½	45,706 18 11	65,264 10 0	1218,535 8 5½
DUTIES pro Anno 1794.					
Sugar, anno 1791	10,714 15 4½	6,329 11 2	185,540 13 11½	74,670 16 7½	277,255 17 1½
Foreign spirits	37,478 0 0	30,946 0 0	27,193 0 0	36,033 0 0	131,650 0 0
British spirits, anno 1794	33,777 0 0	32,174 0 0	7,564 0 0	14,913 0 0	88,428 0 0
Foreign spirits	30,290 0 0	29,225 0 0	29,168 0 0	38,113 0 0	126,796 0 0
Attornies' articles	3,693 0 0	4,995 0 0	5,175 1 4	5,263 0 0	19,126 1 4
Surplus of duty on spirit licences, after reserving the average produce as aforefaid	50,500 0 0	9,351 10 0	—	—	59,851 10 0
Glaſs	11,480 0 0	10,847 0 0	10,533 0 0	10,056 0 0	42,916 0 0
Bricks and tiles (Customs)	—	50 7 9	10 7 6	—	60 15 3
Dito (Excise)	5,345 0 0	981 0 0	17,452 0 0	20,751 0 0	44,529 0 0

< Paper — (Customs) — — — — — £. s. d.

[illegible]

	In the QUARTERS ended			In the Year ended 5th January 1799.		
	5th January 1798.	5th July 1798.	10th October 1798.	5th January 1799.		
DUTIES pro Anno 1796.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
Horses used for riding, &c. —	20,159 18 5 $\frac{3}{4}$	54,237 13 4 $\frac{1}{2}$	—	—		
Referred by act 38 Geo. III. cap. 41. out of consolidated duties on horses used for riding, &c. in lieu of the above duty then repealed, at 26,500l. per quarter —	—	—	—	—	127,397 11 10 $\frac{1}{4}$	
Tobacco —	51,538 0 0	41,827 0 0	1,490 3 1 $\frac{1}{2}$	51,509 16 10 $\frac{1}{2}$		
Horse-dealers' licences —	139 0 0	173 0 0	38,593 0 0	46,091 0 0	178,049 0 0	
Wine (Excise) —	4,544 0 0	5,355 0 0	583 3 8	427 0 0	1,322 3 8	
Ditto (Customs) —	56,554 16 0	126,623 3 11	88,918 0 0	1,000 0 0	99,817 0 0	
Sweets —	977 0 0	2,009 0 0	189,116 10 11 $\frac{1}{2}$	84,888 12 8 $\frac{1}{2}$	457,183 3 7	
Surplus of duty on legacies, after reserving the average produce as aforesaid	—	4,166 3 10	2,609 0 0	605 0 0	6,200 0 0	
Ditto on hats, ditto	12,381 2 3	6,531 2 3	14,952 3 5	9,149 5 0	28,267 12 3	
2s. duty on horses used for husbandry	13,845 7 11	42,558 1 4 $\frac{1}{2}$	18,558 17 0	—	37,471 1 6	
Referred by act 38 Geo. III. cap. 41. out of consolidated duties on horses used for husbandry, in lieu of the above duty then repealed, at 23,750l. per quarter —	—	—	—	—	103,903 9 3 $\frac{1}{2}$	
Dogs —	7,272 12 3	36,905 19 4	18,641 11 1	28,858 8 11		
Referred by act 38 Geo. III. cap. 41. out of duty on dogs, in lieu of the above duty then repealed, at 17,500l. per quarter —	—	—	—	—	75,065 15 9 $\frac{3}{4}$	
	—	—	9,977 3 6 $\frac{3}{4}$	20,910 0 8		

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
10l. per cent. on assised taxes —	10,881	12	1 $\frac{1}{4}$	—	—	—	—	—	—	—	—	—	—	—	—
Retrieved by act 38 Geo. III. cap. 40	—	—	—	11,347	4	8	—	—	—	—	—	—	—	—	—
and 41. out of consolidated duties, in	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
lieu of the above duty then repealed,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
at 20,047l. 1cs. per quarter —	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Computed faving, by reducing the al-	8,000	0	0	8,000	0	0	8,000	0	0	8,000	0	0	32,000	0	0
lowance for waite on salt —	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taken out of consolidated customs, be-	29,169	1	5	29,169	1	5	29,169	1	5	29,169	1	5	116,676	5	8
ing the computed faving to the Public,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
on account of the reduction in the	215,462	10	5	368,902	10	2	426,656	4	2 $\frac{3}{4}$	308,694	12	11 $\frac{1}{4}$	1,319,715	17	9 $\frac{1}{2}$
drawback on the exportation of sugar	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
DUTIES pro Anno 1797.															
Pepper —	10,352	18	5	29,880	16	6	47,196	19	2 $\frac{1}{2}$	36,861	10	4	124,292	4	5 $\frac{1}{2}$
20l. per cent. on assised taxes —	23,800	0	0	130,115	0	0	—	—	—	—	—	—	228,242	10	10 $\frac{1}{2}$
Surplus of ditto, after reserving the sums	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
as directed by acts 38 Geo. III. cap.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
40 and 41 —	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
British spirits —	34,804	0	0	33,213	0	0	28,995	19	11 $\frac{1}{2}$	46,231	10	11	91,664	0	0
Foreign ditto —	30,310	0	0	28,734	0	0	7,130	0	0	16,5	7	0	126,874	0	0
Auctions —	9,443	0	0	9,423	0	0	29,500	0	0	38,330	0	0	46,913	0	0
Deeds —	120,864	0	0	137,632	0	0	14,958	0	0	13,089	0	0	573,249	15	0
Cocoa —	1,579	0	0	1,188	0	0	184,377	15	0	130,375	0	0	5,433	0	0
Stage coaches —	14,712	0	0	13,647	0	0	1,324	0	0	1,342	0	0	54,341	8	10
Sugar —	12,070	3	5	36,078	0	7 $\frac{1}{2}$	15,202	8	10	10,780	0	0	384,751	10	4
Bricks —	2,407	0	0	381	0	0	229,668	17	10 $\frac{1}{2}$	106,934	8	5	23,492	0	0

	In the QUARTERS ended			In the Year ended 5th		
	5th April 1798.	5th July 1798.	10th October 1798.	5th January 1799.	January 1799.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Tea	53,146 0 0	57,149 0 0	65,358 0 0	86,027 0 0	261,680 0 0	0 0
Horses used for riding, &c.	—	2,980 0 0	—	—	2,980 0 0	0 0
3s. duty on horses used for husbandry	2,000 0 0	55,540 0 0	—	—	57,540 0 0	0 0
Surplus of consolidated duty on inhabited houses, after reserving the sums as directed by act 38 Geo. III. cap. 40	—	—	1,005 5 3½	3,577 5 4½	4,582 10 7½	4½
Plate	0 5 4½	—	2 18 0	—	3 3 4½	0 0
Clocks and watches	2,300 0 0	33,120 0 0	—	—	35,420 0 0	0 0
Surplus of consolidated letter money, after reserving the sums as directed by act 37 Geo. III. cap. 18	61,361 0 0	45,361 0 0	52,361 0 0	56,361 0 0	215,444 0 0	0 0
Male servants	100 0 0	5,130 0 0	—	—	13,570 10 3	3
Surplus of consolidated duty on ditto, after reserving the sums as directed by act 38 Geo. III. cap. 41	—	—	1,996 16 6	6,343 13 9	35,620 0 0	0 0
Duty on houses and windows, by act 37 Geo. III.	1,900 0 0	33,720 0 0	—	—	220,382 12 8½	8½
Surplus of consolidated duty on houses and windows, after reserving the sums as directed by act 38 Geo. III. cap. 40	—	—	—	—	12,261 16 2½	2½
Ditto on horses used for riding, &c. ditto ditto, cap. 41	—	—	—	—	50,895 0 1½	1½
Ditto on horses for husbandry, ditto ditto, cap. 41	—	—	—	—	50,895 0 1½	1½

Spirit licences, cap. 17

£.	s.	d.	£.	s.	d.	£.	s.	d.
—	—	—	66,906	0	0	23,000	0	0
—	—	—	101,906	0	0	12,000	0	0

DEBATES.

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Spirit licences, cap. 17	—	—	—	66,906	0	0	23,000	0	0	12,000	0	0	101,906	0	0
Ditto, cap. 102	—	—	—	3,750	0	0	8,500	0	0	1,000	0	0	13,250	0	0
DUTIES pro Anno 1798.	381,149	7	2½	723,947	17	1½	719,673	0	8	860,018	17	9½	2,684,789	2	9½
Duty on salt, anno 1798	—	—	—	14,519	9	4	85,910	3	4	—	—	—	203,325	8	0½
Surplus of duties on salt, after reserving the sums as directed by act 38 Geo. III. cap. 89. at 101,551. per quarter	—	—	—	—	—	—	—	—	—	102,895	15	4½	20,585	0	0
Armorial bearings	—	—	—	—	—	—	7,373	0	0	13,212	0	0	78,329	0	0
Tea	—	—	—	—	—	—	34,957	0	0	43,372	0	0	1,500	0	0
Spirit licences	—	—	—	—	—	—	—	—	—	15,500	0	0	303,739	8	0½
Totals of Customs, Excise, and Stamps	2,487,875	12	9½	2,735,920	0	11½	3,867,559	3	7½	3,130,115	9	4½	12,221,170	6	8½
Ditto Incidents	465,798	0	0	678,861	4	1	404,606	7	8½	505,051	2	3¼	2,054,316	14	0
Ditto Duties pro anno 1793	54,389	5	5½	53,174	14	1½	45,706	18	11	65,264	10	0	218,535	8	5½
Ditto ditto	208,718	4	1	143,602	0	4	315,732	6	11	222,543	1	11½	890,595	13	3½
Ditto ditto	237,759	17	9½	420,144	1	4	406,012	18	5	293,165	14	3	1,357,082	11	9½
Ditto ditto	215,462	10	5	368,902	10	2	426,656	4	2¾	308,694	12	11½	1,319,715	17	9½
Ditto ditto	381,149	7	2½	723,947	17	1½	719,673	0	8	860,018	17	9½	2,684,789	8	9½
Ditto ditto	—	—	—	14,519	9	4	128,240	3	4	160,979	15	4½	303,739	8	0½
Ditto ditto	4,051,152	17	8½	5,139,071	17	5½	5,313,887	3	9½	5,545,833	4	0½	21,049,945	2	11½

Memorandum—In the above account, where any of the sums directed to be set apart exceed the average quarterly estimate, the surplus is to make good former deficiencies; where less, the whole produce is applied.

JAMES FISHER.

Exchequer, the 1st day of March 1799.

(No. 4.)—An ACCOUNT of the Value of all IMPORTS into, and all EXPORTS from Great Britain, for Twelve Years preceding the 5th of January 1799; distinguishing each Year, and distinguishing the Value of British Produce and Manufactures from the Value of Foreign Articles; together with the Difference between the official Value and the declared Value of British Produce and Manufactures exported in the Year ending the 5th of January 1799, so far as the same can be ascertained.

Value of Imports, exclusive of East Indies and China.			Value of Importations from East Indies and China.			Total Value Imported.			Years.			Value of British Manufactures Exported.			Value of Foreign Merchandise Exported.			Total Value of Exports.		
£.	s.	d.	£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.	£.	s.	d.
14,373,156	15	7	3,430,868	0	6	17,804,024	16	1	1787			12,054,921	3	2	4,815,890	2	5	16,870,114	5	7
14,573,290	17	9	3,453,897	3	5	18,027,188	1	2	1788			12,724,612	7	1	4,747,796	0	6	17,472,408	7	7
14,461,951	9	2	3,359,148	1	5	17,821,100	10	7	1789			13,779,506	2	6	5,561,042	14	5	19,340,548	16	11
15,981,015	11	0	3,149,870	14	3	19,130,886	5	3	1790			14,921,084	9	7	5,199,037	7	11	20,126,121	17	6
15,971,069	0	7	3,698,713	13	0	19,669,782	13	7	1791			16,810,018	16	4	5,921,976	10	11	22,731,995	7	3
16,957,810	17	3	2,701,547	9	4	19,659,358	6	7	1792			18,336,851	6	11	6,568,348	16	6	24,905,200	3	5
15,757,693	16	10	3,490,023	12	10	19,256,717	9	8	1793			13,892,268	17	7	6,497,911	9	3	22,390,180	6	10
17,830,418	19	0	4,458,475	1	5	22,288,894	0	5	1794			16,725,402	16	2	10,023,564	19	3	26,748,967	15	5
16,976,179	1	8	5,760,710	8	3	22,736,889	9	11	1795			16,527,213	2	2	10,785,155	15	2	27,312,338	17	4
19,800,957	0	5	3,386,362	18	0	23,187,319	18	5	1796			19,106,444	17	5	11,317,740	0	8	30,424,184	18	1
17,063,794	8	5	3,950,162	9	0	21,013,956	17	5	1797			16,903,103	6	1	12,013,007	2	0	28,917,010	8	1
20,236,285	19	11	—	—	—	—	—	—	1798			19,771,510	11	4	13,883,885	18	11	33,655,896	10	3

Note—As the act of last session of Parliament, imposing certain duties on the declared value on goods imported and exported, commonly called the Convey Act, only commenced on the 5th of July 1798, the Inspector-general has not the means of giving the declared value of the British produce and manufactures exported in the year ending the 5th January 1799; but he thinks it proper to state, that in as far as the accounts of the half year ending the 5th January last, may be considered as a criterion, it appears that the declared value on which a duty is paid exceeds the rate of value in the Inspector-general's Books about 71 per cent. on the whole of the British manufactures exported.

Note—As the account of the imports from the East Indies and China for last year cannot be obtained sooner than the middle of July ensuing, the Inspector-general has therefore distinguished the importations by the East-India Company; and in order that he may be enabled to exhibit in the above account the comparative state of the importations from countries, other than India and China, in the last year, with those of the eleven preceding years.

THOMAS IRVING.

Inspector-general of the Imports and Exports of Great Britain.

Inspector-general's Office,
Custom-house, March 11, 1799.

(No. 5.)—An ACCOUNT of the Quantities of the principal Articles, in the Nature of RAW MATERIALS, imported into, and used in MANUFACTURES in Great Britain, for Twelve Years preceding the 5th of January 1799.

parative rate of the importations from countries, other than India and China, in the last year, with those of the eleven preceding years.

THOMAS IRVING,

Inspector-general of the Imports
and Exports of Great Britain.

Inspector-general's Office,
Custom-house, March 11, 1799.

(No. 5.)—An ACCOUNT of the Quantities of the principal Articles, in the Nature of RAW MATERIALS, imported into and used in MANUFACTURES in Great Britain, for Twelve Years preceding the 5th of January 1799; distinguishing each Article and each Year.

Years.	Ashes, Pearl.	Ashes, Pot.	Barilla.	Brimstone.	Cochineal.	Fustic.	Galls.	Indigo.	Logwood.	Madder.	Redwood.	Shumach.
	Cwt.	Cwt.	Cwt.	Cwt.	Lbs.	Tons.	Cwt.	Lbs.	Tons.	Cwt.	Tons.	Cwt.
1787	42,265	48,235	85,715	39,623	273,037	5,564	1,903	1,320,396	6,366	27,842	1,631	21,323
1788	22,885	29,392	81,067	30,991	279,798	3,492	878	1,588,711	6,788	19,731	593	19,987
1789	26,986	50,789	101,628	25,372	82,620	2,091	2,113	1,226,616	8,159	43,140	1,021	17,368
1790	48,194	55,754	177,342	41,278	168,088	1,344	2,820	978,907	5,795	47,931	—	27,007
1791	41,361	26,215	87,659	41,492	159,737	3,763	1,048	707,210	4,939	40,812	100	27,599
1792	56,305	53,871	103,113	39,332	204,090	4,424	1,019	968,095	2,693	42,470	141	25,502
1793	39,609	24,084	98,493	46,947	66,815	4,182	380	920,376	2,538	20,546	1,086	23,113
1794	20,638	26,190	30,742	26,904	75,273	1,777	2,569	1,141,905	2,232	45,502	75	19,992
1795	13,562	22,829	109,209	19,243	177,717	1,653	1,884	2,831,195	3,042	37,455	372	26,052
1796	42,582	57,737	81,438	31,808	201,540	491	3,515	2,609,453	5,100	58,714	247	31,561
1797	32,412	48,858	48,327	18,891	—	—	487	—	4,074	50,869	150	18,658
1798	45,064	56,358	112,753	74,643	—	1,586	126	—	3,201	41,113	—	37,479

(No. 5.)—continued.

Years.	Elephants Teeth.	Flax, Rough.	Linen Yarn.	Hemp.	Hides, Ox or Cow.	Iron Bar.	Oil, Fish or Train.	Whalefins.
	Cwt.	Cwt.	Lbs.	Cwt.	No.	Tons.	Tuns.	Cwt.
1787	1,387	259,938	9,380,085	369,097	83,312	42,453	15,469	10,845
1788	2,145	253,356	9,416,123	550,010	100,359	48,095	15,190	10,257
1789	1,476	129,807	9,414,384	453,631	140,764	45,629	13,833	11,713
1790	3,735	253,752	10,273,768	564,933	185,854	34,748	12,300	6,673
1791	1,484	296,671	10,258,877	352,032	231,617	50,289	10,467	6,652
1792	1,412	229,235	9,523,227	590,659	245,200	48,509	10,685	5,443
1793	2,203	267,605	9,161,935	546,822	151,549	54,388	11,645	5,784
1794	1,047	334,723	7,636,890	575,489	107,010	37,047	10,600	5,461
1795	1,167	220,024	8,678,077	568,656	92,647	45,193	10,017	6,601
1796	1,969	307,422	7,914,545	613,373	110,346	45,572	11,236	7,855
1797	889	206,228	7,286,815	482,571	116,154	30,537	13,549	8,632
1798	—	385,376	9,228,354	626,701	165,785	47,167	11,388	8,774

(No. 5.)—continued.

(No. 5.)—continued.

Years.	SILKS.				WOOL.		
	Bengal, Raw.	China, Raw.	Italian, Raw.	Thrown.	Cotton.	Spanish.	Yarn, Woollen or Bay.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Cwt.
1787	184,493	341,251	125,195	376,810	22,176,887	4,097,333	7,575
1788	301,219	245,908	149,449	260,120	19,614,290	4,013,114	4,503
1789	358,416	218,70	159,431	370,523	32,278,186	2,582,295	6,736
1790	270,654	199,600	205,642	487,938	30,603,451	3,014,511	4,792
1791	407,902	191,715	310,544	447,767	28,342,333	1,998,732	6,353
1792	411,828	96,969	388,582	426,251	33,422,032	4,263,496	8,348
1793	716,688	161,863	112,902	239,348	17,648,654	1,632,926	4,562
1794	459,470	91,854	48,769	306,593	22,866,659	4,362,069	19,233
1795	341,652	154,603	179,834	309,570	24,872,535	4,510,534	46,959
1796	277,822	5,689	115,438	360,021	31,279,973	3,289,311	3,002
1797	32,444	73,932	95,552	384,021	22,572,853	4,577,106	3,739
1798	—	—	239,354	350,800	29,413,471	2,263,660	75,131

Note.—The Bengal and China silks being imported from India and China only, and also a very considerable proportion of the indigo and elephants teeth, and some cochineal, and as the account of the importations from that part of the world for last year cannot be obtained sooner than the middle of July next, the Inspector-general has therefore wholly omitted these articles in that year.

THOMAS IRVING, Inspector-general of the
Imports and Exports of Great Britain.

London, March 1st, 1799.

(No. 6.)—An ACCOUNT of the Quantity of the principal Articles, in the nature of RAW MATERIALS, imported into and used in MANUFACTURES in Great Britain, on an Annual Medium of the following Periods, viz. the Five Years preceding the 5th of January 1776; the Five Years preceding the 5th of January 1787; the Five Years preceding the 5th of January 1792; and the Five Years preceding the 5th of January 1799: Distinguishing each Article.

Average of the Period.	WOOL.				SILKS.			
	Cotton.	Spanish.	Yarn, Woollen or Bay.		Bengal, Raw.	China, Raw.	Italian and Turkey, Raw.	Thrown.
	lbs.	lbs.	Cwt.		lbs.	lbs.	lbs.	lbs.
ENDING								
5th of January 1776	4,414,757	1,578,605	13,587		182,581	160,265	197,621	361,359
5th of January 1787	16,031,983	1,975,327	12,047		486,848	189,835	167,28	369,303
5th of January 1792	28,852,038	3,174,429	6,146		350,003	190,452	242,729	398,519
5th of January 1799	26,433,730	3,800,583	29,612		291,647	93,198	135,789	342,201

Average of the Period.	FLAX, HEMP, &c.				ASHES.		
	Flax, Rough.	Yarn, Linen, Raw.	Hemp.		Pearl.	Pot.	Brimstone.
	Cwt.	lbs.	Cwt.		Cwt.	Cwt.	Cwt.
ENDING							
5th of January 1776	254,141	7,847,157	246,573		27,977	22,384	20,899
5th of January 1787	245,636	8,873,866	314,986		33,684	33,924	27,468
5th of January 1792	232,564	9,781,275	502,253		39,146	43,204	35,693
5th of January 1799	290,754	8,148,936	573,358		30,851	42,394	34,297

Continued.

5th of January 1787 232,564 9,781,275 502,253 39,140 42,394 76,493 34,297
 5th of January 1792 297,754 8,148,936 573,358 30,851
 5th of January 1799

(No. 6.) Continued.

DYE STUFFS and HARDWOOD.

Average of the Period.	Cochineal.	Fustic.	Galls.	Indigo.	Logwood.	Madder.	Redwood.	Shumach.	Elephants Teeth.	Hides, Ox or Cow.	Iron, Bar.	Oil, Fish or Train.	Whale- fins.
ENDING	lbs.	Tons.	Cwt.	lbs.	Tons.	Cwt.	Tons.	Cwt.	Cwt.	No.	Tons.	Tons.	Cwt.
5th of January 1776	149,891	1,234	1,632	1,176,188	1,672	29,044	347	12,484	690	68,990	44,131	8,974	2,075
5th of January 1787	242,286	5,519	1,433	1,194,955	5,939	37,294	1,088	13,829	1,339	66,878	44,924	10,288	4,410
5th of January 1792	178,866	3,022	1,575	1,093,907	5,674	38,816	371	23,492	2,050	180,758	45,454	12,495	8,147
5th of January 1799	113,632	1,101	2,113	1,412,505	3,529	46,730	168	26,748	1,291	118,388	41,103	11,358	7,464

DEBATES.

Inspector's-general's Office,
 Custom-house, London,
 March 5th, 1799.

THOMAS IRVING,
 Inspector-general of the Imports
 and Exports of Great Britain.

ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS,

RESPECTING THE

PUBLIC EXPENDITURE of GREAT BRITAIN,

FOR THE YEAR ENDING FIFTH OF JANUARY 1799.

No. III.

LIST.

An account of the total actual Expenditure of Great Britain for the year ending 5th January 1799, &c.

APPENDIX.

- (A.) Interest, &c. of the public-funded debt (See this account in Class IV.)
- (B.) Interest on Exchequer bills.
- (C.) Charges upon the consolidated fund.
- (D 1.) Navy-office: Sums received from the Exchequer for Naval services.
- (D 2.) Marine-office: Monies received from the Commissioners of the Navy for the Marine service.
- (D 3.) Victualling-office: Money received from the Exchequer for the use of the Victualling department.
- (D 4.) Office for Sick and Wounded Seamen: Monies received for the service of this office.
- (D 5.) Transport-office: Monies paid for Transport services and Prisoners of war in health.
- (E.) Ordnance-office: Monies paid for Ordnance services.
- (F.) Pay-office: Monies paid for the service of the Army.
- (G.) Loans and remittances to Ireland and Portugal.
- (H.) Miscellaneous services.

An ACCOUNT shewing how the PUBLIC MONIES remaining unappropriated in the Receipt of the Exchequer on the 5th Day of January 1798, together with the Monies paid into the same between the 5th January 1798 and the 6th January 1799, have been actually applied: Distinguishing the Total Amount of the Sums applied to the following HEADS of SERVICE; namely,—1st, The Interest of the Public-funded Debt, together with the Charges of Management, and Sums paid towards its reduction:—2dly, The Interest on Exchequer Bills:—3dly, The Civil List:—4thly, The other Charges on the Consolidated Fund:—5thly, The Navy, specifying the Amount of the Monies respectively paid to the Use of the Admiralty and Navy-office, the Marines, the Victualling, the Sick and Wounded, the Transports, and the Prisoners of War in Health:—6thly, The Ordnance:—7thly, The Army, specifying the Amount of Monies paid on Account of the Ordinary Services, videlicet, for Regulars, Fencibles, Militia, and Invalids, for Barracks, for Staff Officers, and Officers of Garrisons, for Half Pay, for Widows' Pensions, for Chelsea Hospital, for Foreign Corps, for Exchequer Fees, and for Pay of Public offices; specifying also the Amount of Monies paid to the Extraordinary Services of the Army:—8thly, Loans, Remittances and Advances to other Countries, specifying the Total Amount paid to them respectively:—9thly, Miscellaneous services at Home and Abroad:—Specifying the Total Amount paid upon each Article:—Together with the further Amount of any Part of the said Public Monies applied to any other Public Services, specifying the same.

VOUCHERS.	HEADS OF EXPENDITURE.				SUMS.	
Appendix (A.)						
1. The interest of the public-funded debt of Great Britain - - -	£.	s.	d.			
	15,941,042	3	6½			
Charges of management - - -	206,528	7	9	£.	s.	d.
Sums applicable to its reduction - - -	2,906,730	17	11			
				19,054,301	9	2½
Interest payable for the Imperial Loans - - -	-	-	-	497,735	13	8
Amount of the usual grant for reducing the public-funded debt - - -	-	-	-	200,000	0	0
				19,752,037	2	10½
(B.)						
2. The interest on Exchequer bills - - -	-	-	-	356,847	14	0½
(C.)						
3. The Civil List - - -	-	-	-	898,000	0	0
4. The other charges on the consolidated fund:						
Courts of Justice - - -	-	-	-	31,364	0	7
Mint - - -	-	-	-	15,000	0	0
Pensions - - -	-	-	-	134,632	17	1
Salaries and allowances - - -	-	-	-	25,743	3	1½
Bounties - - -	-	-	-	6,335	15	0
				213,075	15	9½

Appendix (D.) 1, 2, 3, 4, and 5.

5. The Navy:

Salaries to Admiralty, Navy, and Navy Pay-offices	£.	s.	d.	
- - -	60,000	0	0	
Wages, bounty, flag pay, half pay, and pensions	2,079,897	13	9	
Dock-yards, building of ships, stores, pilotage, contingencies, &c.	4,562,503	1	10	£. s. d.
Marine service on shore	306,691	18	7	
				7,009,092 14 2
The victualling department	- - -	- - -	- - -	3,749,815 16 4½
The sick and wounded ditto	- - -	- - -	- - -	452,466 10 1
The transport ditto,				
Transports	1,041,996	9	11	
Prisoners of war in health	301,057	0	7	
Miscellaneous services	37,299	14	2	
				1,380,353 4 8

(E.)

6. The Ordnance - - - - - £. s. d.
1,715,355 0 10½

(F.)

7. The Army:

Ordinary services, viz.

Regulars, fencibles, militia, inva- lids, and volunteer corps	£.			
- - -	6,654,045			
Barracks	688,826			
Staff officers, and officers of garrisons	134,025			
Half pay	162,000			
Widows' pensions	16,500			
Chelsea Hospital	149,712			
Foreign corps	76,282			
Exchequer fees	72,639			
Pay of public offices	32,168			
				7,986,297 0 0
Extraordinary services	- - -	- - -	- - -	11,152,151 0 0
				3,165,854 0 0

(G.)

8. Loans, remittances and advances to other countries:

Loan to Ireland	- - -	- - -	2,000,000 0 0
For the service of the Queen of Portugal	- - -	- - -	120,013 13 0
			2,120,013 13 0

(H.)

9. Miscellaneous Services:

At home	- - -	- - -	636,106 15 6½
Abroad	- - -	- - -	191,492 19 6
			827,599 15 0½
			49,626,808 6 11½
* Deduct Loan to Ireland	- - -	- - -	2,000,000 0 0
			† £. 47,626,808 6 11½

* The interest and charges on this loan are secured by an act of the Parliament of Ireland, conformably to an act of the 38th of his present Majesty, cap. 90.

† This includes the sum of 497,735l. 13s. 8d. for interest paid on Imperial Loans.

Whitehall, Treasury Chambers,
9th April 1799.

GEORGE ROSE.

APPENDIX.

[N. B. Appendix (A.)—Interest, &c. of the Public-funded Debt—is the first paper in Class IV.]

Appendix (B.)

An ACCOUNT of the Money paid for INTEREST on Exchequer Bills, between the 5th Day of January 1798 and the 6th Day of January 1799.

	£.	s.	d.
Paid to the Governor and Company of the Bank of England for circulation of Exchequer bills on the Land and Malt Tax Acts — — —	204,812	9	7
On the Supply, anno 1795 — — —	15,171	3	3
Vote of Credit, anno 1796 — — —	5,822	4	9 $\frac{1}{4}$
Consolidated Fund, anno 1797 — — —	2,259	16	8
Loan, anno 1797 — — —	91,417	4	0
Supply, certain sum, anno 1797 — — —	4,182	14	1
Further sum, anno 1798 — — —	33,182	1	8 $\frac{1}{2}$
	<u>356,847</u>	<u>14</u>	<u>0$\frac{3}{4}$</u>

Exchequer-bill-office,
the 1st of April 1799.

J. PLANTA,
J. CUDLIFF.

Appendix (C.)

An ACCOUNT of the Charges upon the CONSOLIDATED FUND in the Year 1798, exclusive of the Interest of the Public Debt, and of any payments upon Exchequer Bills; distinguishing the same under the several Heads of Civil List, Courts of Justice, &c. Mint, other Salaries and Allowances, and Bounties.

CIVIL LIST.

	£.	s.	d.
For the support of His Majesty's household . . .	898,000	0	0

COURTS OF JUSTICE.

	£.	s.	d.
The Judges of England and Wales in augmentation of their salaries	13,050	0	0
The Sheriffs of England and Wales	4,000	0	0

Appendix (C)—*continued.*

Clerk of the Hanaper in the Court of
Chancery — — —

£. s. d.
2,514 0 7

John Reeves, Esquire, receiver of the
seven public offices, established pur-
suant to act 32 Geo. III. to pay the
salaries of clerks, &c. on the said
offices — — —

11,800 0 0

£. s. d.
31,364 0 7

MINT.

Master of the Mint in England — — —

13,800 0 0

Ditto — — in Scotland — — —

1,200 0 0

15,000 0 0

PENSIONS.

The Prince of Wales — — —

65,000 0 0

The Duke of York — — —

14,000 0 0

The Dutchess of York — — —

4,000 0 0

The Duke of Clarence — — —

12,000 0 0

The Duke of Gloucester — — —

8,000 0 0

Ditto — — —

9,000 0 0

Lord Chatham — — —

4,000 0 0

Lord Rodney — — —

2,000 0 0

Lord Heathfield — — —

1,500 0 0

Lady Dorchester — — —

1,000 0 0

The Representatives of Arthur Onslow

3,000 0 0

John Penn, Esquire, of Stoke Pogis,

Berks — — —

3,000 0 0

John Penn, Esquire, of Queen Anne

Street West, Middlesex — — —

1,000 0 0

John, Earl of St. Vincent — — —

3,777 15 6 $\frac{1}{2}$

Adam, Lord Viscount Duncan — — —

2,494 5 0 $\frac{1}{2}$

Horatio, Baron Nelson — — —

860 16 6

134,632 17 1

SALARIES AND ALLOWANCES.

The right honourable Henry Adding-
ton, Speaker of the House of Com-
mons, to complete 6,000l. per annum

2,681 12 0

Marquis of Bute, late one of the Au-
ditors of the Imprest — — —

7,000 0 0

Philip Deare, Esquire, late a deputy
ditto — — —

300 0 0

John Wigglesworth, Esquire, ditto — — —

300 0 0

Charles Harris, gent. late clerk in the
office of the Auditors of the Imprest

200 0 0

Edward Roberts, Esquire, first clerk
to the clerk of the pells, on 650l.
per annum, formerly paid to the Au-
ditor of the Exchequer, for salaries
to the officers of the Exchequer-bill
Office, but now payable to him by
act 23 Geo. III. — — —

650 0 0

Appendix (C.)—continued.

Clerks in the office of the clerk of Pells, for their services in executing the acts 29th and 30th Geo. III. for granting annuities on lives —	£.	s.	d.
	880	0	0
The Usher of the Exchequer for ne- cessaries — —	1,721	0	7½
Anne Cals, late office-keeper in the office for managing the former duties on wine licences —	20	0	0
Sir William Musgrave, Bart. one of the Commissioners for auditing the public accounts. —	1,000	0	0
John Thomas Batt, Esquire, another	1,000	0	0
William Chamberlayne, Esquire, another — — —	1,000	0	0
Sir John Dick, another — —	500	0	0
John Martin Leake, Esquire, another	500	0	0
Salaries to clerks, and contingencies in the office of the Commissioners of Accounts — —	6,000	0	0
George Atwood, Esquire, Inspector of Tontine certificates, to defray expences — —	700	0	0
The Chief Cashier of the Bank, for fees of various natures paid at the Treasury, &c. —	890	10	6
William James Cooke, Esquire, and others, clerks in the office of the Paymasters of Exchequer Bills —	400	0	0
	£. s. d. 25,743 3 1½		

BOUNTIES.

For the encouragement of the growth of hemp and flax in England and Scotland — —	6,335	15	0
	1,111,075 15 9½		

Exchequer, 29th day of
March 1799.

JAMES FISHER.

Appendix (D. 1.)

Navy-office, 6th March 1799.

An ACCOUNT shewing the Amount received from His Majesty's Exchequer for NAVAL SERVICES, between the 5th January 1798 and 6th January 1799; distinguishing the Services to which the same has been applied.

HEADS of SERVICE.	SUM.	TOTAL.
NAVY.	£. s. d.	
Ninety day bills for stores, building ships, &c. &c. —	2,878,008	1 6
Wages to officers and seamen	1,665,000	0 0
Bounty to volunteers, flag pay, &c.	185,000	0 0
Half pay to officers —	130,462	15 0
Wages to the dock and rope yards	956,686	0 0
Pilotage of His Majesty's ships	29,500	0 0
Bills of exchange and imprests for contingencies, &c. —	655,000	0 0
Salary to the Admiralty, Navy, and Navy Pay-offices —	60,000	0 0
Pensions to sea officers, their widows, &c.	54,434	18 9
Chest at Chatham to pay pensions to cripples — —	45,000	0 0
Exchequer fees — —	9,000	0 0
Sign manual to satisfy the over payments in the late Treasurership of the right honourable George Grenville — —	7,000	0 0
Disbursements and commission on Exchequer bills — —	27,309	0 4
Marine service on shore —	306,691	18 7
	<u>£.</u>	<u>s. d.</u>
		7,009,092 14 2

VICTUALLING.

Ninety day bills for provisions, stores, &c. — —	2,478,029	18 1
Bills for provisions, &c. paid in ready money — —	304,000	0 0
Bills of exchange and imprests	702,000	0 0
Necessary money and contingencies	92,000	0 0
Wages to officers, workmen, &c. at the ports — —	156,400	0 0
Widows' pensions — —	17,385	18 3 $\frac{1}{4}$
	<u>£.</u>	<u>s. d.</u>
		3,749,815 16 4 $\frac{1}{4}$

SICK AND WOUNDED.

Medicines, bedding, &c. for sick seamen — —	387,466	10 1
Medicines, bedding, &c. for sick prisoners — —	65,000	0 0
	<u>£.</u>	<u>s. d.</u>
		452,466 10 1

Appendix (D. 1.)—*continued.*

TRANSPORTS.

Ninety day bills for freight of transports, subsistence of prisoners of war in health, &c.	—	—	—	£.	s.	d.
				1,187,494	11	9
Bills of exchange	—	—	—	90,000	0	0
Subsistence, cloathing, &c. of prisoners of war in health	—	—	—	102,858	12	11
				<u>1,380,353</u>	<u>4</u>	<u>8</u>
				12,591,728	5	3½

A. S. HAMOND. GEO. ROGERS. S. GAMBIER.

It will appear by the account transmitted by the Commissioners of the Victualling, that they state to have received, in the year 1798, 8995l. 13s. 6d. more than appears in this account: Which arises by their including this sum as received from the Exchequer, though it was paid to them by the Cashier of the Navy, in repayment of the same sum borrowed by the Navy from the Victualling in the year 1797, to be applied to the payment of Seamen's wages; as it will appear by the accounts at the Exchequer, that the sums issued to the Victualling in the year 1798 is only 3,749,815l. 16s. 4¾d.

Appendix (D. 2.)

An ACCOUNT of Monies received from the Commissioners of His Majesty's Navy, for the MARINE SERVICE, per Order of the Lords Commissioners of the Admiralty, between 5th January 1798 and 6th January 1799.

1798.				£.	s.	d.
January	—	—	—	47,000	0	0
February	—	—	—	12,000	0	0
March	—	—	—	25,000	0	0
April	—	—	—	12,000	0	0
May	—	—	—	53,000	0	0
July	—	—	—	29,691	18	7
August	—	—	—	43,000	0	0
September	—	—	—	20,000	0	0
October	—	—	—	10,000	0	0
November	—	—	—	30,000	0	0
December	—	—	—	25,000	0	0
Total - -				<u>306,691</u>	<u>18</u>	<u>7</u>

(Errors excepted)

GEORGE VILLIERS.

Appendix (D. 3.)

Victualling-office, 5th March 1799.

An ACCOUNT shewing the Amount of Money received from His Majesty's Exchequer, for the Use of the VICTUALLING DEPARTMENT, on the Heads under-mentioned, from the 5th January 1798 to the 6th January 1799, viz.

				£.	s.	d.
Ninety day bills	—	—	—	2,478,029	18	1
Victualling services	—	—	—	298,995	13	6
Bills of exchange	—	—	—	714,000	0	0
Necessary money	—	—	—	94,000	0	0
Widows' pensions	—	—	—	17,385	18	3½
Wages	—	—	—	156,400	0	0
				<u>*£. 3,758,811 9 10½</u>		

* Vide Memorandum at the Bottom of (D. 1.)

Appendix (D. 4.)

Office for Sick and Wounded Seamen, 6th March 1799.

An ACCOUNT of the Amount of Monies received for the Service of this Office, between the 5th January 1798 and the 6th January 1799, viz.

				£.	s.	d.
Sick and wounded seamen in Great Britain and Ireland,				152,529	0	8
Sick and wounded seamen in foreign parts	—			232,937	9	5
Sick prisoners	—	—	—	67,000	0	0
				<u>452,466 10 1</u>		

R. BLAIR, JA. JOHNSTON. GIL. BLANE.

Appendix (D. 5.)

Transport-office, 1st March 1799.

An ACCOUNT of the Amount of the Monies respectively paid for TRANSPORT SERVICES, and PRISONERS of WAR in Health, between the 6th January 1798 and the 5th January 1799.

			£.	s.	d.
Transport service	—	—	1,041,996	9	11
Miscellaneous services	—	—	29,355	4	9
Prisoners of war in health	{ Home service	—	127,957	19	11
	{ Foreign service	—	173,099	0	8
			<u>1,372,408</u>	<u>15</u>	<u>3</u>

AMBROSE SERLE. W. A. OTWAY. JOS. HUNT.

Memorandum—The amount received from His Majesty's Exchequer, between 6th January 1798 and 5th January 1799, for this department, was 1,380,353l. 4s. 8d.; out of which the above-mentioned sum of 1,372,408l. 15s. 3d. has been paid, leaving a balance of 7,944l. 9s. 5d. to be applied to the service of the year 1799.

Appendix (E.)

An ACCOUNT of the Amount of Monies paid for ORD-NANCE SERVICES, between 5th January 1798 and 6th January 1799.

£.	s.	d.
1,715,355	0	10 $\frac{1}{4}$

Office of Ordnance, 18th March 1799.

J. SARGENT.

Appendix (F.)

An ACCOUNT of Monies paid for the Service of the ARMY,
between the 5th January 1798 and 6th January 1799.

ORDINARY SERVICES.

	£.	s.	d.
For regulars, fencibles, militia, invalids, and volunteer corps	6,654,045	0	0
For staff officers and officers of garrisons	134,025	0	0
For barracks	688,826	0	0
For half pay	162,000	0	0
For widows' pensions	16,500	0	0
For Chelsea Hospital	149,712	0	0
For foreign corps	76,382	0	0
For Exchequer fees	72,639	0	0
For pay of public offices	32,168	0	0

7,986,297 0 0

Amount of monies paid for the extraordinary
services of the Army, between 24th Decem-
ber 1797 and the 25th December 1798 -

3,165,854 0 0

11,152,151 0 0

In the absence of the Paymasters-general,

Per GEORGE CRAUFURD,

Pay-office, Horse Guards,
30th March 1799.

Appendix (G.)

An ACCOUNT of LOANS and REMITTANCES to Ireland
and Portugal in the Year 1798.

	£.	s.	d.
There was granted in the last session of Parliament, to enable His Majesty to make remittances from time to time, to be applied to His service in Ireland in such manner as should be approved by the Parliament of that kingdom, on provision being made by the said Parliament for defraying the interest and charges of a loan to that amount, the sum of -	2,000,000	0	0
There was issued on the vote of credit in the 37th year of his present Majesty, for 500,000l. for the service of the Queen of Portugal, the sum of -	120,013	13	0
	2,120,013	13	0

Whitehall, Treasury Chambers,
9th April 1799.

GEORGE ROSE.

An ACCO
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Appendix (H.)

An ACCOUNT shewing how the Public Monies remaining unappropriated in the Receipt of the Exchequer on the 5th Day of January 1798, together with the Monies paid into the same between the 5th Day of January 1798 and the 6th Day of January 1799, have been actually applied, as far as relates to Miscellaneous Services at Home and Abroad; specifying the Total Amount paid upon each Article, together with the further amount of any part of the said Public Monies applied to any other Public Services, specifying the same.

SERVICES AT HOME.

For payment of principal and interest on American orders, made out pursuant to an act of the 28th year of the reign of his present Majesty, for granting relief to such persons as have suffered in their rights and properties during the late unhappy dissensions in America	£.	s.	d.
	140	10	2½
For the payment of principal and interest on American orders, made out pursuant to an act of the 30th year of the reign of his present Majesty, for granting relief to such persons as have suffered in their rights and properties during the late unhappy dissensions in America	55,606	5	3½
For defraying the expenses of confining, maintaining, and employing convicts at home	33,176	6	2
For defraying the extraordinary expenses for prosecutions relating to the coin of this kingdom	3,485	16	3
To the clerks in the offices of the Auditor and Tellers of the Exchequer, for directing and paying the orders made out for the relief of American sufferers, & al.	450	0	0
To John Farhill, Esq. Secretary to the Commissioners for reducing the National Debt, for salaries of the officers, and incidental expenses of the said commission	1,563	12	6
For defraying the charge of printing the Journals of the House of Commons, of printing and delivering the votes and other papers printed by order of the said House	7,360	0	3
Towards the support of an institution called The Veterinary College	2,250	0	0
For the Board of Agriculture	4,000	0	0
For discharging bills drawn for repairs of the pier and light-house at the entrance of Douglas Harbour in the Isle of Man	2,323	16	8
For defraying the expense of allowances and pensions for the relief of American civil officers, and others, who have suffered on account of their attachment to His Majesty's Government	40,000	0	0
For the relief of the suffering clergy and laity of France	143,843	9	2
For defraying the charge of the superintendance of the Alien Act	2,600	0	0
For the expenses of the new roads of communication, and building bridges in the Highlands in North Britain	4,500	0	0
For printing the Journals of the House of Commons, for printing and delivering the votes of the House of Commons, and for printing bills, reports, and other papers, by order of the said House	7,000	0	0
To the trustees of the British Museum	1,000	0	0
To replace payments made out of His Majesty's Civil-list Revenues	189,708	6	4½

For the accommodation of persons connected with, and trading to the Islands of Grenada and St. Vincent.	£.	s.	d.
To John Wilmot, Esquire, as a reward to a clerk employed for American claims	69,600	0	0
To discharge a balance on account of expenses of His Majesty's Mint	130	18	6
To defray the sums which the Commissioners under the 7th article of the American treaty have awarded to be paid by the British Government, and the expenses attending the said commission	13,250	18	0
For works done at Somerset Place under the direction of Sir William Chambers	38,516	16	2½
For incidental expenses incurred in the office for registering the sale of the land tax	15,000	0	0
	600	0	0
Services at home	636,106	15	6½

SERVICES ABROAD.

For defraying the charge of the civil Government of the Province of Upper Canada	7,150	0	0
For defraying the charge of the civil establishment of Nova Scotia	5,915	0	0
For defraying the charge of the civil establishment of New Brunswick	4,550	0	0
For defraying the charge of the civil establishment of the Island of St. John	3,800	0	0
For defraying the charge of the civil establishment of the Island of Cape Breton	1,840	0	0
For defraying the charge of the civil establishment of the Island of Newfoundland	1,232	10	0
For defraying the charge of the civil establishment of the Bahama Islands, in addition to the salaries now paid to the public officers out of the duty fund, and other incidental charges attending the same	4,100	0	0
For defraying the charge of the civil establishment of New South Wales	6,157	2	0
For defraying the charge of the salary of the Chief Justice of the Bermudas or Somers Islands	580	0	0
For defraying the charge of the salary of the Chief Justice of the Island of Dominica	600	0	0
For repairing, maintaining, and supplying the British forts and settlements on the coast of Africa	13,000	0	0
For defraying the expenses of the settlement at New South Wales	22,480	4	0
For the governor and company of merchants trading into the Levant Sea, to assist them in carrying on their trade	10,000	0	0
For His Majesty's secret service abroad	110,088	3	6
Services abroad	191,492	19	6
Services at home	636,106	15	6½
Total	827,599	15	0½

Whitehall, Treasury Chambers,
9th April 1799.

GEORGE ROSE.

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ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS,

RESPECTING THE

PUBLIC-FUNDED DEBT of GREAT BRITAIN,

AND THE

REDUCTION THEREOF,

TO THE FIRST OF FEBRUARY 1799.

No. IV.

LIST.

Account of the Public-funded Debt, as the same stood on the 1st of February 1799; distinguishing by what Acts of Parliament the same is created, and in respect of what Sums raised, or Bills funded, &c.

Account of the Capitals of the several Funds constituting the Public-funded Debt; likewise of the several Stocks or Annuities redeemed by the Commissioners for the Reduction of the National Debt, &c. &c.

An ACCOUNT of the PUBLIC-FUNDED DEBT, as the same stood on the 1st February 1799; distinguishing by what Acts of Parliament the same is created, and in respect of what Sums raised, or Bills funded (as far as the same can be ascertained); distinguishing also the different Funds in which it is invested; the Capital Stock of each Fund; the Annual Interest thereof; the Annual Interest of Annuities for Terms; the Charges of Management; the Annual Charge upon the Consolidated Fund by an Act passed in the 26th Year of his present Majesty; and the Annuity of 1l. per Cent. per Annum upon Capitals created since 5th January 1793: Distinguishing also upon what Conditions, and at what Periods, the several Parts of the Public Debt are redeemable or determinable.

By what Acts created.	Sums raised, or Bills funded.	Capital at 3l. per cent. per annum.	Capital at 3l. per cent. per annum.	Capital at 3l. per cent. Consolidated Annuities.	Capital funded in 3l. per cent. Reduced Annuities.	Capital funded in 4l. per cent. Consolidated Annuities.
	<i>Exchequer.</i>	£.	£.	£.	£.	£.
4 and 5 Will. and Mary	—	—	—	—	—	—
5 and 6 ditto	—	—	—	—	—	—
2 and 3 Anne	—	—	—	—	—	—
4 ditto	—	—	—	—	—	—
5 ditto	—	—	—	—	—	—
6 ditto	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
5 and 6 Will. and Mary	—	—	—	—	—	—
20 Geo. II.	—	—	—	—	—	—
21 ditto	—	—	—	—	—	—
30 ditto	—	—	—	—	—	—
6 Geo. III.	—	—	—	—	—	—
18 ditto	—	—	—	—	—	—
19 ditto	—	—	—	—	—	—
29 ditto	—	—	—	—	—	—
	<i>Bank of England.</i>	—	—	—	—	—
By acts 3, & 8 Geo. I.	—	11,686,800	—	—	—	—
2, 17, 19, & 23 G. II.	—	—	24,065,084 13 11½	—	—	—
	<i>South-Sea Company.</i>	—	—	—	—	—
9 Geo. I.	—	—	—	—	—	—
Chief Cashier of the South-Sea Company.	—	—	—	—	—	—
26 Geo. II.	—	—	—	1,919,600	—	—

Chief Cashier of the Bank of England.

12 Geo. I. — £. s. d. —

By sundry acts prior to — £. s. d. —

DEBATES.

239

Chief Cashier of the Bank of England.		L.	L. s. d.	L.	L. s. d.	L.	L. s. d.	L.	L. s. d.
1 st Geo. I.	By fundry a ^{cts} prior to	—	—	—	—	—	—	—	—
33 Geo. III.	—	—	—	—	—	—	—	—	—
17 Geo. III.	By fundry a ^{cts} prior to	—	—	—	—	—	—	—	—
33 Geo. III.	—	—	—	—	—	—	—	—	—
Ditto	—	—	—	—	—	—	—	—	—
26 Geo. III.	—	—	—	—	—	—	—	—	—
33 Geo. III. anno 1793	4,500,000. raised	—	—	—	—	—	—	—	—
	11,000,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
34 Geo. III. anno 1794	Navy Bills funded	—	—	—	—	—	—	—	—
	18,000,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
35 Geo. III. anno 1795	Navy Bills funded	—	—	—	—	—	—	—	—
	18,000,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
36 Geo. III. anno 1796	7,500,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
	Navy Bills funded	—	—	—	—	—	—	—	—
	18,000,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
37 Geo. III. anno 1797	14,500,000. —	—	—	—	—	—	—	—	—
	raised	—	—	—	—	—	—	—	—
	Navy Bills funded	—	—	—	—	—	—	—	—
	Exchequer Bills	—	—	—	—	—	—	—	—
	funded	—	—	—	—	—	—	—	—
	9,000,000. —	—	—	—	—	—	—	—	—
	8,000,000. —	—	—	—	—	—	—	—	—
38 Geo. III. anno 1798	17,000,000. raised	—	—	—	—	—	—	—	—
	11,686,800	—	—	—	—	—	—	—	—
	24,065,084	—	—	—	—	—	—	—	—
	13 11½	—	—	—	—	—	—	—	—
	1,919,600	—	—	—	—	—	—	—	—
	235,242,570	—	—	—	—	—	—	—	—
	14 5¼	—	—	—	—	—	—	—	—
	69,649,698	—	—	—	—	—	—	—	—
	16 4	—	—	—	—	—	—	—	—
	45,269,859	—	—	—	—	—	—	—	—
	17 2	—	—	—	—	—	—	—	—

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By what Acts passed.	Sums raised, or Bills funded.	Capital funded in 5l. per cent. Con- solidated Annuities.	Capital funded in 5l. per cent. Annu- ities, anno 1796.	Capital funded in 5l. per cent. Annu- ities, anno 1797.	Annual Interest.	Annuities on Lives, or for Terms of Years.
<i>Exchequer.</i>						
4 and 5 Will. and Mary	—	—	—	—	—	—
5 and 6 ditto	—	—	—	—	—	30,400 0 0
2 and 3 Anne	—	—	—	—	—	23,254 11 6
4 ditto	—	—	—	—	—	7,776 10 0
5 ditto	—	—	—	—	—	4,710 10 0
6 ditto	—	—	—	—	—	10,181 0 0
Ditto ditto	—	—	—	—	—	8,195 12 0
5 and 6 Will. and Mary	—	—	—	—	—	10,062 5 0
20 Geo. II.	—	—	—	—	—	16,336 0 0
21 ditto	—	—	—	—	—	18,133 2 6
22 ditto	—	—	—	—	—	540 0 0
6 Geo. III.	—	—	—	—	—	2,568 0 0
18 ditto	—	—	—	—	—	4,574 18 7
19 ditto	—	—	—	—	—	18,442 7 0
29 ditto	—	—	—	—	—	—
Bank of England.						
By acts 2 & 8 Geo. I. 2,	—	—	—	—	350,604 —	—
17, 19, & 23 Geo. II.	—	—	—	—	721,952 10 9	—
South-Sea Company.						
9 Geo. I.	—	—	—	—	57,588 —	—
Chief Cashier of the South-Sea Company.	—	—	—	—	30,000 —	—
26 Geo. II.	—	—	—	—	6,671,692 15 5	—
Chief Cashier of the Bank of England.	—	—	—	—	—	—
12 Geo. I.	—	—	1,000,000	—	—	—
By fundry acts prior to	—	—	—	—	—	—
33 Geo. III.	—	—	—	—	—	—
17 Geo. III.	—	—	—	—	—	—
By fundry acts prior to	—	—	—	—	—	—
33 Geo. III.	—	—	—	—	—	—
Ditto	—	—	—	—	—	—
					704,740 5 0	—
					418,333 0 11	—

26 Geo. II.	—	—	—	—	—	—
33 Geo. III. anno 1798	—	—	—	—	—	—
4,500,000. raised	—	—	—	—	—	—
(11,000,000)	—	—	—	—	—	—
187,500	—	—	—	—	—	—
410,000	—	—	—	—	—	—

DEBATES.

Year	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
26 Geo. III. anno 1798	4,500,000.	raised										
33 Geo. III. anno 1798	11,000,000.	raised										
34 Geo. III. anno 1794	1,926,525	12	5									
35 Geo. III. anno 1795	1,609,897	17	1									
36 Geo. III. anno 1796	4,414,074	4	6									
37 Geo. III. anno 1797	2,034,889	11	1									
38 Geo. III. anno 1798	270,202	4	8									
	9,000,000.											
	8,000,000.											
	17,000,000.											
	28,125,582	19	7									
	1,000,000											
	20,124,843	15	0									
	1,000,000	0	0									
	28,125,582	19	7									
	45,269,859	17	2									
	63,649,698	16	4									
	235,242,570	14	54									
	1,919,600	0	0									
	24,065,084	13	114									
	11,686,800	0	0									
	14,350,228	6	104									
	1,590,813	16	84									
	49,666	13	4									
	22,125	0	0									
	43,500	0	0									
	20,582	7	6									
	58,500	0	0									
	85,500	0	0									
	62,791	13	4									
	187,500											
	410,000											
	96,326	5	7									
	780,000											
	80,494	17	10									
	782,874											
	323,814	15										
	220,703	14	24									
	1,006,242	3	9									
	877,250											
	625,506	16	84									
	77,678	7	7									
	540,000											
	480,000											

Total principal debt as it stood 3th January 1799 £. 431,084,040 16 54

By what Acts created.	Sums raised, or Bills funded.	Charges of Management.	Annual Charge upon the Consolidated Fund.			Total of Annual Expende.	Conditions of Redemption, or Periods of Determination.	
		£.	s.	d.	£.	s.	d.	
<i>Exchequer.</i>								
4 and 5 Will. and Mary	—	—	—	—	48,515	2	6	{ Expired anno 1792.
5 and 6 ditto	—	—	—	—	6,365	12	0	
2 and 3 Ann	—	1,430	6	8	—	—	—	{ Expire 1805
4 ditto	—	1,470	0	0	—	—	—	
5 ditto	—	375	12	2	—	—	—	{ Ditto 1806
6 ditto	—	208	2	7	—	—	—	
Ditto ditto	—	416	5	3	—	—	—	{ Ditto 1807.
5 and 6 Will. and Mary	—	—	—	—	—	—	—	
20 Geo. II.	—	—	—	—	2,256	0	0	{ Life Annuities.
21 ditto	—	—	—	—	6,130	10	0	
30 ditto	—	—	—	—	6,434	2	6	
6 Geo. III.	—	—	—	—	201	13	0	
18 ditto	—	—	—	—	600	0	0	
19 ditto	—	—	—	—	—	—	—	{ Redeemable at Par.
29 ditto	—	880	0	0	—	—	—	
<i>Bank of England.</i>								
By acts 3, & 8 Geo. I. & 17, 19, & 23 Geo. II.	—	5,898	3	5	—	—	—	{ Redeemable at Par.
<i>South-Sea Company.</i>								
9 Geo. I.	—	14,022	3	2	—	—	—	{ Redeemable at Par.
Chief Cashier of the South-Sea Company.	—	—	—	—	—	—	—	
26 Geo. II.	—	781	1	6	—	—	—	{ Redeemable at Par.
Chief Cashier of the Bank of England.	—	—	—	—	—	—	—	
12 Geo. I.	—	450	0	0	—	—	—	{ Redeemable at Par.
By sundry acts prior to 33 Geo. III.	—	77,718	7	2	—	—	—	
(a)								

17 Geo. III.	—	—	—	—	—	—	—	—	—	—
By sundry acts prior to 20 Geo. III.	—	—	—	—	—	—	—	—	—	—
20 Geo. III.	—	—	—	—	—	—	—	—	—	—
Expired 1787.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.
23,000	0	0	0	23,000	0	0	23,000	0	0	23,000
712,668	11	6½	—	712,668	11	6½	712,668	11	6½	712,668
Expired 1860.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.
712,668	11	6½	—	712,668	11	6½	712,668	11	6½	712,668

		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
17 Geo. III.	By sundry acts prior to	—	—	—	—	—	—	25,000	0	0	25,000	0	0	Expired 1787.
33 Geo. III.	—	—	—	—	—	—	—	—	—	—	712,668	11	6½	Expire 1860.
26 Geo. III.	—	—	—	—	—	—	—	—	—	—	422,881	15	5½	Dito - 1808.
33 Geo. III. anno 1793	—	—	—	—	—	—	—	1,000,000	0	0	1,000,000	0	0	
34 Geo. III. anno 1794	—	—	—	—	—	—	—	—	—	—	232,812	10	0	
	4,500,000. raised	—	—	—	—	—	—	—	—	—	773,324	0	9½	
	11,000,000. raised	—	—	—	—	—	—	—	—	—				
	Navy bills funded	—	—	—	—	—	—	—	—	—				
35 Geo. III. anno 1795	—	—	—	—	—	—	—	—	—	—				(b)
	18,000,000. raised	—	—	—	—	—	—	—	—	—	1,227,415	3	11	
	Navy bills funded	—	—	—	—	—	—	—	—	—				
	18,000,000. raised	—	—	—	—	—	—	—	—	—				
36 Geo. III. anno 1796	—	—	—	—	—	—	—	—	—	—	1,850,373	3	3	
	7,500,000. raised	—	—	—	—	—	—	—	—	—				
	Navy bills funded	—	—	—	—	—	—	—	—	—				
	18,000,000. raised	—	—	—	—	—	—	—	—	—	1,216,546	16	1	(c)
	14,500,000. raised	—	—	—	—	—	—	—	—	—				
37 Geo. III. anno 1797	—	—	—	—	—	—	—	—	—	—	2,151,672	7	0	(d)
	Navy bills funded	—	—	—	—	—	—	—	—	—				
	Excheqr bills funded	—	—	—	—	—	—	—	—	—	753,353	18	1½	(e)
	9,000,000. raised	—	—	—	—	—	—	—	—	—				
38 Geo. III. anno 1798	—	—	—	—	—	—	—	—	—	—	507,087	18	4	(f)
	8,000,000. raised	—	—	—	—	—	—	—	—	—				
	17,000,000. raised	—	—	—	—	—	—	—	—	—	19,054,301	9	2½	
	206,528	7	9	—	—	—	—	1,095,503	0	0	1,811,227	17	11	

N. B. It has been found impracticable to ascertain the amount of the sums raised at different periods which created the capitals composing the several funds existing prior to 33 Geo. III. anno 1793.

Memorandum—By the under-mentioned Acts of Parliament, for advancing certain LOANS to His Majesty the EMPEROR of GERMANY, it is guaranteed, that in Default of Payment of the Interest, &c. by him, it shall be made a Charge upon the Consolidated Fund.

	Sum Advanced.	Capitals at 3l. per Cent. per Annum.	Annual Interest.	Annuity for a Term of Years.	Charges of Management.	Annuity at 1l. per Cent. per Annum.	Annual Expende..	
By act 35 Geo. III. anno 1795.	£. 4,600,000	£. s. d. 3,833,333 6 8	£. 115,000	£. —	£. s. d. 1,725 0 0	No 1l. per cent. provided — — — for redeeming these capitals — — —	£. s. d. 349,312 10 0	{ Redeemable at par.
Ditto 37 Geo. III. anno 1797	1,620,000	— — —	— — —	230,000	2,587 10 0	— — —	— — —	{ Expire anno 1800.
		3,659,300 0 0	110,079	—	1,651 3 8	£. 36,693 0 0	148,423 3 8	{ Redeemable with the 1l. per cent. applicable thereto, or at par.
		7,508,633 6 8	22,5079	230,000	5,963 13 8	36,693 0 0	497,735 13 8	

N. B. This account, so far as relates to the Exchequer, can only be completed to 5th January 1799.

Exchequer, 5th day of April 1799.

JAMES FISHER.

CONDITIONS of REDEMPTION, &c. referred to from the foregoing :

- (a) The 3l. per cent. 4l. per cent. and 5l. per cent. consolidated annuities, are redeemable at par; but by act 26 Geo. III. the 5l. per cent. annuities are not to be paid off till the Commissioners for reducing the National Debt shall have purchased 25,000,000l. of stock, with money applicable to the redemption of the Public Debt then existing.
- (b) These annuities, whether perpetual or for terms of years, are redeemable by the 1l. per cent. severally provided for that purpose; or the capitals funded at 3l. 4l. and 5l. per cent. are redeemable at par, and the annuities for terms of years will expire anno 1860.
- (c) Redeemable with 1l. per cent. applicable thereto, or at par, at the expiration of three years after the 5l. per cent. consolidated annuities shall have been paid off; but at two years from the end of the present war, and ratification of the definitive treaty of peace thereupon (at any time within six months) the proprietors are entitled to have their annuities, with all dividends due thereon, paid off in money, or converted into 3l. per cent. consolidated annuities, at the rate of 133l. 6s. 8d. for every 100l. contributed.
- (d) These annuities, whether perpetual or for terms of years, are redeemable by the 1l. per cents. severally provided for that purpose; or the capitals funded at 3l. 4l. and 5l. per cent. are redeemable at par, and the annuities for terms of years will expire anno 1860.
- (e) These annuities, whether perpetual or for terms of years, are redeemable by the 1l. per cents. severally provided for that purpose; or the capitals funded in 3l. per cent annuities are redeemable at par, and the annuities for terms of years will expire anno 1860.
- (f) These annuities, whether perpetual or for terms of years, were redeemable with monies arising by act 38 Geo. III. for granting an aid and contribution for the prosecution of the war; but from 5th April 1799, are to be redeemed with monies arising by act 39 Geo. III. for granting certain duties upon income.

These are to certify, that the Commissioners appointed for the reduction of the National Debt have purchased 37,381,771l. of the above capitals, between the 1st day of July 1786 and the 1st day of February 1799.

Office for Red. National Debt,
April 5th 1799.

JOHN FARHILL.

An ACCOUNT of the PUBLIC-FUNDED DEBT, as it stood on the 1st February 1799; distinguishing the Capital of the several Funds existing prior to 5th January 1793 from those created since that Period: Likewise of the several Stocks or Annuities redeemed by the Commissioners for the Reduction of the National Debt, between the 1st Day of July 1786 and the 1st Day of February 1799: Distinguishing, as to the Debt prior to the Year 1793, how much thereof has been since redeemed, and what Sums are applicable to the Reduction thereof; and distinguishing also, as to the subsequent Debt, in like Manner, how far redeemed, and what Sums are applicable thereto.

FUNDS.	Capitals existing prior to 5th January 1793.		Redeemed by the Old Sinking Fund between 1st Aug. 1786 and 1st Feb. 1799.		Sums annually applicable to the reduction of the Public Debt created before 5th January 1793.	
	£.	s. d.	£.	s. d.	Annual issue	£.
Consolidated 3l. per cent. annuities	107,399,696	5 1 $\frac{1}{4}$	14,525,336	0 0	Usual grant	1,000,000 0 0
Reduced ditto	41,540,073	16 4	8,842,953	0 0	99 and 96 annuities expired	200,000 0 0
Old South-sea annuities	—	—	2,337,100	0 0	Expired and unclaimed annuities	54,880 14 0
New South-sea ditto	24,065,084	13 11 $\frac{1}{2}$	1,922,800	0 0	Short annuities 1777	40,000 0 0
3l. per cent. annuities 1751	—	—	542,500	0 0		25,000 0 0
4l. per cent. annuities	32,750,000	0 0	28,170,689	0 0	Dividend on 28,170,689l. 3 per ct. ann ^s	845,120 13 0
Consolidated 5l. per cent. annuities	17,869,993	9 10	507,000	0 0	Dividend on 507,000l. 4l. per ct. ann ^s	20,280 0 0
3l. per cent. annuities, anno 1726	1,000,000	0 0				
Bank of England annuities, 3l. per cent.	11,686,800	0 0				£. 2,185,281 7 0
Old Debt	238,231,248	5 2 $\frac{1}{4}$	28,677,689	0 0		
New Debt	192,852,792	11 3				
Total Debt	431,084,040	16 5 $\frac{3}{4}$				

N. B. The account of the several capitals created as above, and made up at the Exchequer, could only be given to 5th. January 1799. Exchequer, the 4th day of April 1799.

JAMES FISHER.

FUNDS. Capitals created since 5th January 1793. Redeemed by the New Sinking Fund. Sums annually applicable to the Reduction of the Public Debt created since 5th January 1793.

FUNDS.	Capitals created since 5th January 1793.		Redeemed by the New Sinking Fund.		Sums annually applicable to the Reduction of the Public Debt created since 5th January 1793.	
	£.	s. d.	£.	s. d.	£.	s. d.
Consolidated 3l. per cent. annuities	127,842,874	9 4			Loan anno 1793	62,500 0 0
Reduced ditto	22,109,625	0 0	4,022,665	0 0	1794	166,445 5 0
4l. per cent. consolidated annuities	12,519,859	17 2	4,582,547	0 0	1795	268,933 19 0
5l. per cent. ditto	10,255,589	9 9			1796	313,358 14 0
5l. per cent. annuities, created anno 1797	20,124,843	15 0			Ditto	110,863 5 0
					1797	417,376 13 0
					Ditto	288,670 0 0
Imperial 3l. per cent. annuities, anno 1797	192,852,792	11 3			Imperial 1797	36,693 0 0
	3,669,300	0 0			9,000,000l. part of 17,000,000l. loan, anno 1798	182,880 0 0
			98,870	0 0	Dividends on capital of 8,704,082l.	262,122 9 0
Redeemed by the new sinking fund	-	-	8,704,082	0 0		
Redeemed by the old sinking fund	-	-	28,677,689	0 0	New sinking fund	2,109,043 5 0
					Old sinking funds	2,185,281 7 0
Total of Debt redeemed	-	-	37,381,771	0 0	Total of Sinking Fund	4,294,324 12 0

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Office for Red. Nat. Debt,
April 4th, 1799.

JOHN FARHILL.

ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS

RESPECTING THE

UNFUNDED DEBT and DEMANDS OUTSTANDING
Of GREAT BRITAIN,

FOR THE YEAR ENDING FIFTH OF JANUARY 1799.

 No. V.

 LIST.

Account of the Unfunded Debt and Demands outstanding on the 5th of January 1799, &c. &c.

APPENDIX.

- (A.) Account of the unfunded debt in Exchequer bills, &c.
- (B. 1.) Account of the unfunded debt and demands outstanding, &c. as far as relates to the Treasury.
- (B. 2.) Account of warrants for army services due and unpaid, and of Treasury bills accepted, &c.
- (C.) Paymaster-general's account of demands for army services outstanding.
- (D.) Statement of the demands outstanding for barracks, &c.
- (E.) Account of demands on the ordnance outstanding, &c.
- (F.) Navy-office.—Account of the unfunded debt of the navy, and of all demands outstanding, &c.
- (G.) Account of monies advanced for public services from the civil list, not replaced by Parliament.

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An ACCOUNT of the UNFUNDED DEBT and DEMANDS OUTSTANDING on the 5th of January 1799, under the Heads of Exchequer, Treasury, Army, Barracks, Ordnance, Navy, and any other Head of Public Service, specifying the same; distinguishing under each Head respectively the Particulars of which such Debts or Demands consisted, and also what Part of the said Unfunded Debt was then provided for, and in what Manner, and what Part thereof was then unprovided for.

Appendix (A.)—Exchequer :

On the land tax, anno 1797,	£.	424,000 *		
Malt tax, anno 1797	-	204,000 *	£.	s. d.
Loan, anno 1797	-	-	882,400	0 0
Supply certain sum, anno 1797, (paid off since the 5th of January 1799)	-	-	2,110,300	0 0
Land tax, anno 1798	-	1,682,000 *		
Malt tax, anno 1798	-	750,000 *		
Further sum, anno 1798	-	-	3,000,000	0 0
Vote of credit, anno 1798	-	-	1,000,000	0 0
Additional sum, anno 1798	-	-	1,489,700	0 0
			8,482,400	0 0

Aids and contributions,

1798	-	-	1,750,000 *
Malt tax, anno 1799	-	-	719,000 *
Personal estates, anno 1799,	-	-	299,000 *

(B.) Treasury:

Civil establishments, convicts, &c.	382,823	17	10
Treasury bills accepted previous to and on the 5th Jan. 1799,			
due subsequent to that day	-	229,722	3 1 $\frac{1}{4}$
Warrants for army services	-	435,615	13 7
		1,048,161	14 6 $\frac{1}{4}$

(C.) Army:

Ordinary services	-	-	1,260,237	0 0
Extraordinaries	-	-	41,400	0 0
			1,301,637	0 0

(D.) Barracks	-	-	-	106,893	0 0
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(E.) Ordnance	-	-	-	883,995	9 3
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(F.) Navy	-	-	-	5,556,033	19 6 $\frac{1}{2}$ †
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(G.) Civil-list advances	-	-	-	26,853	12 4 $\frac{1}{2}$
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17,405,974 15 9

* These bills will be satisfied by payments of the land and malt taxes, or the aid and contribution tax.

† This is less by 902,455l. 11s. 9 $\frac{1}{2}$ d. than the navy debt on 31st December 1797.

Whitehall, Treasury Chambers,
9th April 1799.

GEORGE ROSE.

APPENDIX.

Appendix (A.)

An ACCOUNT of the UNFUNDED DEBT in Exchequer Bills, outstanding on the 5th Day of January 1799.

		£.	s.	d.	
On the land tax, anno 1797	- -	424,000	0	0	
Malt tax, anno 1797	- -	204,000	0	0	
Loan, anno 1797	- -	882,400	0	0	
Paid off since the 5th January 1799	} Supply certain sum, anno 1797	2,110,300	0	0	
	Land tax, anno 1798	- -	1,682,000	0	0
	Malt tax, anno 1798	- -	750,000	0	0
	Certain sum, anno 1798	- -	3,000,000	0	0
	Vote of credit, anno 1798	- -	1,000,000	0	0
	Additional sum, anno 1798	- -	1,489,700	0	0
	Aids and contributions, anno 1798	- -	1,750,000	0	0
	Malt tax, anno 1799	- -	719,000	0	0
	Personal estates, anno 1799	- -	299,000	0	0
			14,310,400	0	0

Exchequer-bill-office,
the 4th April 1799.

J. PLANTA,
JOHN PETER.

Appendix (B. 1.)

An ACCOUNT of the UNFUNDED DEBT and DEMANDS OUTSTANDING on the 5th of January 1799, under the Heads of Exchequer, Treasury, Army, Barracks, Ordnance, Navy, and any other Head of Public Service, specifying the same: Distinguishing under each Head respectively the Particulars of which such Debts or Demands consisted; and also what Part of the said Unfunded Debt was then provided for, and in what Manner, and what part thereof was then unprovided for:—As far as relates to the Treasury.

These sums have been issued since 5th Jan. 1799.	For the Board of Agriculture in the year 1797	— — —	£.	s.	d.
	For extraordinary expences of profe- cutions relating to the coin of this kingdom, for the year 1797	- -	2,000	0	0
	For the expence of convicts at home for the year 1797	- -	1,800	0	0
		— — —	2,753	12	10

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Appendix (B.)—*continued*.

	£.	s.	d.
For the Veterinary College in the year 1797 — — —	750	0	0
For the expence of preparing and drawing the Lottery, anno 1797 —	4,400	0	0
The Commissioners for the reduction of the National Debt. Grant 1798	200,000	0	0
For the excess above the sum granted for convicts at home 1797 —	3,338	17	8½
For the suffering Clergy and Laity of France — — —	13,615	0	0
For the Civil Government of Dominica, to 31st June 1798 —	300	0	0
For foreign secret service —	21,049	11	0
For the support of African forts and settlements. Grant 1798 —	13,000	0	0
For the British Museum —	2,000	0	0
Chief Justice of Dominica, to 31st of December 1796 — —	300	0	0
Ditto of Bermuda, to 24th June 1797	145	0	0
To make compensation to the proprietors of lands purchased for better securing His Majesty's batteries and other works, in the counties of Kent and Devon, pursuant to an act 34 Geo. III. cap. 76. —	10,587	17	11
To make compensation for losses sustained in consequence of that act	1,953	11	11
For confining, maintaining, and employing convicts at home in 1798	16,492	3	8
For foreign secret service — —	18,862	5	6
For the Civil Government of Dominica, to 31st December 1798 —	300	0	0
For the Civil Government of Bermuda, to 31st June 1798 — —	580	0	0
The above sums have been voted.			

These sums have been issued since 31st January 1799

Issued in part.

SERVICES TO BE PROVIDED FOR:

Excess of expences for confining and maintaining convicts at home, anno 1798 — — —	971	0	7½
On account of prosecutions by the Solicitor of the Mint, anno 1798 — — —	1,607	9	4
Excess of ditto, anno 1797 — — —	284	17	6
For the extraordinary expences of the Mint, anno 1798	25,307	6	1
Excess of expence in consequence of the Alien Bill, anno 1798 — — —	2,450	7	4
Excess of foreign secret service, anno 1798 —	20,502	0	0
Excess of expence of printing Journals, anno 1798	2,773	15	0
John Wilmot, Esquire, for a clerk employed on business relative to American claims — — —	121	11	6

Appendix (B. 1.)—*continued.*

	£.	s.	d.
For printing acts of Parliament, &c. for House of Lords and Commons, and for Sheriffs, clerks of the peace and for Magistrates	12,482	9	11
To the Auditor's clerks in the Exchequer, for managing and paying American orders	1,420	0	0
To the Tellers' clerks, for the like service	675	0	0
	<u>382,823</u>	<u>17</u>	<u>10</u>

RECAPITULATION:	£.	s.	d.
Services provided for	314,228	0	6½
Services to be provided for	68,595	17	3½
	<u>382,823</u>	<u>17</u>	<u>10</u>

Whitehall, Treasury Chambers,
the 4th day of April 1799.

GEORGE ROSE.

Appendix (B. 2.)

An ACCOUNT of Warrants for ARMY SERVICES due and unpaid on the 5th January 1799; and of TREASURY BILLS accepted previous to and on the 5th January 1799, due subsequent to that Day.

	£.	s.	d.
For pay, additional pay and contingencies of general and staff officers, &c.	130,744	14	3
For knapfacks and accoutrements	4,922	12	6
For cloathing	19,474	14	5
For loss of baggage, &c. of fundry officers, &c.	22,615	13	7
For Bât, baggage and forage	62,321	10	1
For camp equipage	45,654	4	2
To the Apothecary-general	80,000	0	0
For levy money for augmentations to the foot guards	7,938	0	0
For alteration of accoutrements, &c.	4,723	9	1
For a table for the guards	5,072	1	6
For fundry miscellaneous services	52,148	14	0
	<u>435,615</u>	<u>13</u>	<u>7</u>
Treasury Bills accepted previous to and on the 5th January 1799, due subsequent to that day	229,722	3	1½
	<u>665,337</u>	<u>16</u>	<u>8½</u>

Treasury Chambers,
Whitehall.

GEORGE ROSE.

Appendix (C.)

An ACCOUNT of the Demands for ARMY SERVICES outstanding on the 5th of January 1799; distinguishing the Particulars of which the same consisted.

ORDINARY SERVICES.

	£.	s.	d.
Off-reckonings	419,455	0	0
Militia cloathing	116,267	0	0
Invalid ditto	15,142	0	0
Cloathing and accoutrements for the Supplementary Militia	210,708	0	0
Cloathing for Volunteer Corps	7,033	0	0
Allowances to Captains, Paymasters, Surgeons, &c.	75,875	0	0
Pay of the garrisons in Great Britain, Gibraltar, America, and the West Indies	33,763	0	0
* Pay of the general and staff officers, and officers of the Hospitals in Great Britain, America, the West Indies, Gibraltar, Portugal, and the Cape of Good Hope	155,617	0	0
Recruiting	80,000	0	0
Marches and contingencies	25,000	0	0
Half pay	100,000	0	0
Widows' pensions	7,000	0	0
In-pensioners of Chelsea Hospital	14,377	0	0
	<u>1,260,237</u>	0	0

EXTRAORDINARY SERVICES.

	£.	s.	d.
Clothing for yeomanry cavalry	34,000	0	0
Ditto for volunteer corps	7,400	0	0
	<u>41,400</u>	0	0
	<u>1,301,637</u>	0	0

Of the before-mentioned sums the following have since been paid:

Allowances to Captains, &c.	75,875	0	0
Staff officers in Great Britain to 24th June 1798	41,445	0	0
Recruiting	60,000	0	0
Half pay	80,000	0	0
Widows' pensions	5,000	0	0
In-pension of Chelsea	14,377	0	0
	<u>276,697</u>	0	0

* The sum here stated as pay due to staff and garrison officers, is the amount provided by Parliament for that purpose; but considerable payments for that service have been made by the Commissary-general in the West Indies, &c. which cannot be ascertained until the respective accounts are received.

Pay-office, Horse Guards,
15th March 1799.

THOMAS STEELE.

Appendix (D.)

STATEMENT of the Demands outstanding for BARRACKS
on the 5th January 1799.

Total expenditure for the service of the year 1798	-	£.	s.	d.	666,045	0	0
Received of Paymaster-general in the year 1798	—	£.	s.	d.	658,826	0	0
Ditto between 1st and 5th January 1799	—	£.	s.	d.	30,000	0	0
					688,826	0	0
Deduct, on account of votes of former years	—	£.	s.	d.	129,674	0	0
					559,152	0	0
Amount of demands for barraek services, outstanding on the 5th January 1799	—	£.	s.	d.	106,893	0	0

Barrack-office,
3d April 1799-

OL. DE LANCY, B.M.G.

Appendix (E.)

An ACCOUNT of Demands on the ORDNANCE outstanding on the 5th January 1799; distinguishing the Particulars of which such Demands consist, and also what Part of the said Demands was then provided for, and in what Manner, and what Part thereof was then unprovided for.

Debentures made out and bills delivered in for stores supplied and services performed	—	£.	s.	d.	863,033	8	7
Bills of exchange, imprests to storekeepers and paymasters and other ready money articles	—	£.	s.	d.	120,215	17	5
					983,249	6	0

Deduct—The following sums included in the above account, and not provided for by Parliament, viz.

Estimated amount of a demand made since estimate 1799, for the value of ordnance and stores captured in the island of Ceylon

£. s. d.
68,773 13 0

Amount of exceedings (principally by bills of exchange drawn) beyond the grants by Parliament, on various heads of service at home and abroad

30,480 3 9
99,253 16 9

Remains provided for by the grants by Parliament for ordnance services, which remain unissued to this office

883,995 9 3

Office of Ordnance, 18th March 1799.

J. SARGENT.

Appendix (F.)

Navy-office, 9th March 1799.

An ACCOUNT of the Amount of the UNFUNDED DEBT of His Majesty's Navy, and of all DEMANDS outstanding on the 31st December 1798; distinguishing the Particulars of which the same consist.

HEADS OF THE NAVAL ESTIMATES. PARTICULARS. TOTAL.

NAVY.

	£.	s.	d.	
Bills payable ninety days after date for stores, freight of tenders, slop-cloaths, bedding for seamen, &c. supplied for the service of the navy —	636,147	9	11	
Freight of tenders, and for stores delivered into His Majesty's several yards, for which no bills were made out on the 31st December 1798; as also for several bills of exchange, &c.	830,627	9	4	
Wages to officers, artificers, &c. employed in His Majesty's several dock and rope yards, for the ordinary and extraordinary	380,787	0	0	
Half pay to sea officers, according to an establishment made by His Majesty in Council on that behalf —	147,202	11	9	
Wages to men unpaid on books of ships paid off —	494,094	13	2	
Wages to seamen and marines on board ships in sea pay on the 31st December 1798 —	1,382,788	2	3	
				3,871,647 6 5

VICTUALLING.

Bills payable ninety days after date for provisions, stores, &c.	612,093	3	3	
Provisions delivered and services performed, for which no bills were made out on the 31st December 1798 —	16,004	4	1	
Necessary and extra necessary money, bills of exchange, and contingencies —	90,438	12	8	
Wages to the officers, workmen, labourers, &c. employed at the several ports —	61,350	11	1	
For short allowance to the companies of His Majesty's ships in pay, and which have been paid off —	32,194	10	11	
				812,081 2 0

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Appendix (F.)—continued.

£. s. d.

SICK AND WOUNDED.

Quarters and cure of sick and wounded seamen set on shore from His Majesty's ships at the several ports, sick prisoners of war, and contingencies relating to that office

167,650 10 8

TRANSPORTS.

Bills payable ninety days after date for the freight of transports and stores, and for subsistence, cloathing, &c. of prisoners of war in health —

241,099 14 6

Freight of transports and for stores supplied, wages to officers, contingencies, &c. also for subsistence, cloathing, &c. of prisoners of war in health, for which no bills were made out 31st December 1798 —

990,083 15 3

1,231,183 9 9

Gross Debt 31st December 1798 6,082,562 8 10

Towards discharging which

There remained in the hands of the Treasurers of the navy

468,602 0 7½

And also to be received from the Exchequer of the supplies 1798 — —

57,926 8 8½

526,528 9 3½

The Debt of the Navy unprovided for on the 31st December 1798, amounted to five millions five hundred and fifty-six thousand and thirty-three pounds nineteen shillings and six-pence halfpenny

5,556,033 19 6½

Memorandum—The accounts received from the different naval departments are made out to the 31st December in each year. This account is made up to that period, as application must otherwise be made to all the various departments to ascertain the particulars for the five days in January 1799, which could not be obtained for some time, and the difference in the total amount would be very inconsiderable.

A. S. HAMOND, GEO. ROGERS, S. GAMBIER.

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Appendix (G.)

An ACCOUNT of the Total Amount of MONIES advanced for Public Services from the Civil List (not being Part of the Ordinary Expenditure of the Civil List) and which were not replaced by Parliament on the 5th of January 1799; specifying the general Heads of Service for which any of the said Monies were advanced, between the 5th of January 1797 and the 5th of January 1799, and the Total Amount of the Advance on each Head respectively.

	£.	s.	d.
John Wilmot, Esq. et al. for the relief of the French Clergy and Laity — — —	76,160	0	0
For His Majesty's foreign secret service — —	71,050	2	9
Thomas Cotton, Esq. for allowances for the relief of American civil officers and others who have suffered on account of their attachment to His Majesty's Government — — — —	11,000	0	0
Duncan Campbell, Esq. for the expence of confining, maintaining, and employing convicts on the river Thames — — — —	3,033	4	0
To J. Bradley, Esq. for ditto, at Langston harbour	9,628	12	6
For expences incurred on account of the trial of Warren Hastings, Esq. — — — —	2,806	8	0
For ditto on account of the alien act — — —	1,740	9	0
Salary of Chief Justice of Newfoundland — — —	693	15	0
	176,112	11	3

The sum of 60,660l. part of the above sum of 76,160l;—

The sum of 69,704l. 3s. 6d. part of the above sum of 71,050l. 2s. 9d.; and the above sum of 11,000l;— were replaced to the civil list out of the grants for those services for the year 1797.

The remainder was made good out of the supplies 1797.

	£.	s.	d.
To make good to His Majesty's civil list, the like sum issued out of the same pursuant to addresses — —	10,043	6	4
To ditto for secret service abroad, in the year ended the 5th of January 1798, not made good by Parliament — —	38,222	7	6
To make good for the relief of the suffering Clergy and Laity of France, over and above the sum granted by Parliament for the year 1797 — —	12,677	12	1
To ditto to William Pollock, Esq. for expences in the execution of the alien act; above the sum granted by Parliament for the year 1797 — —	1,000	0	0

Appendix (C.)—*continued.*

To make good to William Chinnery, Esq. to pay bills drawn from New South Wales, which became due in 1797, being the excess of the sum granted by Parliament for that purpose	£.	s.	d.
	17,073	1	5
To ditto to William Chinnery, Esq. to be by him paid to Samuel Reke, and to Messrs. Jackson and Moser, for expences in ventilating and warming the House of Lords	282	17	6
To ditto to John Thomas Groves, Esq. for fitting up two houses for the Speaker of the House of Commons, and Serjeant at Arms	2,542	10	6
To ditto to Henry Barlow, Esquire, as a compensation for his attendance in the House of Peers during the trial of Warren Hastings, Esq.	261	15	6
To ditto to Robert Hudson, Esq. as a compensation for collecting papers necessary to form an appendix to the minutes of the evidence taken on the trial of Warren Hastings, Esq. by order of the House of Lords	547	12	0
To ditto to George Rose, Esq. for two years rent of the Parliament-office	260	15	6
To ditto to sundry persons, for attendance on various committees of the Houses of Lords and Commons in the session of 1795-6	422	16	0
To ditto to the assignees of Mr. Richard Whalley Bridgman, late clerk of the Grocers Company, for making up and publishing in the London Gazette, weekly returns of the average price of brown and Muscavado sugar, pursuant to an act 32d Geo. III. for one year to the 18th June 1796	472	17	0
To ditto to Mr. Richard Jupp, and other architects, for making a survey at Somerset House	800	1	0
To ditto to Mr. John Soane, architect, for defraying the expences of journies to Winchester, to examine the state of the King's house there, and for making estimates and drawings of the necessary repairs	98	19	0
Made good out of the supply for 1798	84,706	11	4
	84,706	11	4
	260,819	2	7

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Appendix (C.)—*continued.*

Sums which had not been replaced by Parliament on the 5th January 1799.

	£.	s.	d.
To Joseph Elkington, Esq. for the discovery of his system of draining — — —	1,000	0	0
To George Brown, Esq. for making a survey of the intended roads in North Britain — — —	620	5	6
To Messrs. Evance and Brodie, who were appointed to complete the index to the Lords Journals — — —	869	18	0
To sundry officers of the House of Commons, for attending different committees of the said House — — —	440	13	6
To Mr. Whittam, for making an index to the votes of the last session of the said House — — —	240	0	0
To Mr. White, for the purchase of the old jail in the county of Surry — — —	4,214	12	0
To Mr. Chinnery, for an instrument for measuring altitudes, &c. for the Commissioners appointed to ascertain the identity and locality of St. Croix — — —	97	9	0
To ditto to pay a bill drawn from New South Wales — — —	181	5	0
To Mr. Nettlehip, clerk of the Grocers Company, for the expence of publishing weekly the average price of Muscavado sugar — — —	457	6	0
To Mr. Cobb, for the expence of additional clerks in the office of the Commissioners for auditing the public accounts — — —	1,107	11	0
To Mr. Baldwin, deputy clerk of the Crown-office, for his attendance on the trial of Mr. Hastings — — —	261	15	6
To Mr. Wyatt, for the expences of alterations at the house of the Speaker of the House of Commons — — —	849	16	3½
To ditto for making a survey in the isle of Dogs — — —	294	0	9
To John Bacon, statuary, towards the payment of a monument erected in Westminster Abbey to the memory of Captains Hervey and Hutt — — —	1,112	15	0

Appendix (C.)—*continued.*

To John Bacon, statuary, towards the
payment of a monument erected in St.
Paul's cathedral to the memory of Ge-
neral Dundas — — — 1,112 15 0

To John Flaxman, ditto, for ditto in
said cathedral, to the memory of Cap-
tain James Montagu — — — 1,296 14 0

To Charles Ross, ditto, for ditto in said
cathedral, to the memory of Captain
Fawkener — — — 1,480 14 0

To Thomas Banks, ditto, for ditto in
said cathedral to the memory of Cap-
tain Richard Rundel Burgefs — — — 1,848 12 0

For expences attending the Parliament-
office — — — 412 9 10

For the purchase of Sir John Eden's
house for an office for one of His Ma-
jesty's Secretaries of State — — — 7,878 3 0

To pay the expence of a Committee for
promoting a voluntary contribution 700 0 0

To defray the expence of the Police-office
in Wapping — — — 376 17 0

26,853 12 4 $\frac{1}{4}$

287,672 14 11 $\frac{1}{4}$

Whitehall, Treasury Chambers,
the 9th day of April 1799.

GEORGE ROSE.

ARRE

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(12.)

ACCOUNTS

PRESENTED TO THE HOUSE OF COMMONS,

RESPECTING THE

ARREARS and BALANCES of PUBLIC ACCOUNTANTS,

FOR THE YEAR ENDING FIFTH OF JANUARY 1799.

No. VI.

LIST.

- (1.) Arrears due on the 5th of January 1799, from the Officers of the Customs in England; &c.
- (2.) Arrears due on ditto, from the Officers of Excise in England; &c.
- (3.) Ditto due on ditto, from the Officers of Excise in North Britain; &c.
- (4.) Ditto due on the 1st of August 1797, from the Distributors of Stamps in Great Britain; &c.
- (5.) Net Balances in the Hands of Distributors of Stamps in Great Britain, on the 10th day of October 1798, and on the 5th day of January 1799; &c.
- (6.) Arrears due on the 5th of January 1799, from the Receivers-general of the Land and Assessed Taxes in Great Britain; &c.
- (7.) Arrears due on the 5th of January 1799, from the Officers of the Post-office in England; &c.
- (8.) Arrears due on ditto, from the Officers of the Post-office in Scotland; &c.
- (9.) Balances due on the 5th day of January 1799, from the Receivers of Crown-Land Revenues; &c.
- (10.) Balances due on ditto, from all Persons whose Accounts have been examined by the Comptrollers of the Accounts of the Army; &c.
- (11.) Balances certified, by the Commissioners for auditing the Public Accounts, to the Treasury, &c. &c. up to the 5th of January 1799.
- (12.) Additional Account of Sums paid in discharge of Balances due to the Public upon declared Accounts; &c.

(1.)
 AN ACCOUNT of the Total Amount of the ARREARS due on the 5th January 1799, from the Officers of the CUSTOMS in England, for Twenty-five Years preceding that Date, so far as the same can be made up; distinguishing the Names of such Officers, and in what Situations they were or are employed, the Sums originally due from them, and when, and the Amounts and Dates of the Payments which have been made in Discharge thereof.

Years.	Ports.	Collectors.	Original Debts.	Payments in Discharge thereof, with their Dates.	Remains due.
			£. s. d.	£. s. d.	£. s. d.
1774	Arundel	Late Collectors.	2 7 1½	—	2 7 1½
1775	Pretton	Thomas Sanden	10 2 4½	—	10 2 4½
1778	Llanclly	John Pelham	10 11 7½	—	10 11 7½
1779	Aberystwith	James Piggott	0 0 0½	—	0 0 0½
1786	Bridlington	John Lloyd	2 10 2½	—	2 10 2½
	Carlisle	William Williamfon	287 5 11½	—	287 5 11½
	Ditto	Benfon Fearon	424 10 10	—	424 10 10
1787	Cardigan	William Wilfon	52 6 6½	—	52 6 6½
1788	Penzance	J. P. Cuthbert	1 10 8	—	1 10 8
	St. Ives	Elias Govett	1,929 18 0	—	1,929 18 0
	Gweek	William Stephens	8 17 7	—	8 17 7
1789	Llanclly	Thomas Dunstan	58 11 2½	—	58 11 2½
	Swansey	Morrice Howell	0 0 0½	—	0 0 0½
1790	Penryn	William Jeffreys	584 17 5	—	584 17 5
1791	Arundel	Robert Crowgey	16 18 1½	—	16 18 1½
	Shoreham	Young Willes	8 11 5½	—	8 11 5½
1793	Fowey	John Roberts	1 3 0½	—	1 3 0½
	Wifbeach	John Courts	11 4 1½	—	11 4 1½
1794	Sandwich	Geo. Hewfe	47 4 6½	—	47 4 6½
1795	Cardiffe	William Jordan	222 16 4½	—	222 16 4½
	Southwold	Edmund Traherne	0 0 0½	—	0 0 0½
		William Boyce	3,676 7 3½	—	3,676 7 3½
		Total	—	2,339 5 0	1,337 2 3½

3d May 1799.

J. FRANKLIN, pro Comptroller General.

Years.	Ports.	Collectors.	Original Debts.	Payments in the Discharge thereof, with their Dates.	Remains due.
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DEBATES.

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Years.	Ports.	Collectors.	Original Debts.	Payments in the Discharge thereof, with their Dates.	Remains due.
1796	<i>London.</i>				
	Grand receipt	<i>Present Collectors.</i>	<i>£. s. d.</i>		
	Wine, ditto	Charles Earl of Liverpool	123 0 0 $\frac{1}{2}$		
	Leather	Ditto	782 6 3 $\frac{1}{2}$		
	Subsidy outwards	Frederick A. Barnard	0 0 0 $\frac{1}{2}$		
		James Meller	3 18 2		
	<i>Out Ports.</i>				
	Aberystwith	<i>Present Collectors.</i>			
	Arundel	Owen Jones	474 13 1		
	Barnstaple	Thomas Bushby	164 4 0 $\frac{1}{4}$		
	Beaumaris	John Tucker	342 5 10 $\frac{1}{4}$		
	Blackney	William Sparrow	516 18 2 $\frac{1}{4}$		
	Boston	Thomas Jones	196 18 4		
	Bridgwater	William Brand	613 9 4		
	Bridlington	Robert Anstice	226 18 7 $\frac{1}{4}$		
	Bristol	Benjamin Milne	412 0 1		
	Bydeford	John Powell	2,358 3 10		
	Cardigan	Thomas Grant	136 19 11 $\frac{1}{2}$		
	Carlisle	John Bowen	193 16 3 $\frac{1}{4}$		
	Chester	Leonard Smith	131 15 5		
	Dartmouth	Thomas Woollam	959 18 0 $\frac{1}{2}$		
	Falmouth	Nicholas Brooking	2,714 3 3		
	Faversham	Samuel Pellew	2,406 8 4 $\frac{1}{4}$		
	Fowey	John Roe	490 16 11		
		John Kimber	56 19 11 $\frac{1}{4}$		

ARREARS due from the CUSTOMS, &c.—*continued.*

Years.	Ports.	Collectors.	Original Debts.		Payments in Discharge thereof, with their Dates.	Remains due.
			£.	s. d.		
1796	Gloucester	Thomas Jenkins	239	16	2 ½	
	Gweek	Trem. Johns	137	18	11 ½	
	Hull	R. A. Harrison	15,915	3	3	
	Ilfracombe	Peter Fosse	121	7	1 ½	
	Ipwich	Thomas Folkard	744	16	1 ½	
	Leigh	John Loten	773	19	0 ½	
	Liverpool	Arthur Onslow	2,932	8	7 ½	
	Lynn	Samuel Lane	3,903	6	3	
	Maldon	John White	278	5	7 ½	
	Milford	Geo. Hough	120	0	1 ½	
	Minthead	Edward Trott	36	6	3 ½	
	Newcastle	Charles Ogle	2,816	0	3 ½	
	Newhaven	Geo. Buckley	16	12	8 ½	
	Padstow	Thomas Avery	614	0	1	
	Penryn	Elias Govett	118	19	9 ½	
	Penzance	John Scobell	29	10	5 ½	
	Plymouth	Henry Tolcher	5,551	12	2 ½	
	Portsmouth	E. B. Arnaud	4,308	19	4 ½	
	Preston	Thomas Fenton	212	15	5 ½	
	Rochester	John Nightingale	3,617	9	8 ½	
	Sandwich	Henry K. Bradford	274	7	7 ½	
	Scarborough	John Coulton	389	15	5	
	Shoreham	B. R. Hay	0	0	6	
	Ditto	Henry Eastington	60	18	11 ½	

Years.	Ports.	Collectors.	Original Debts.	Payments in Discharge thereof, with their Dates.	Remains due.
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Years.	Ports.	Collectors.	Original Debts.	Payments in Discharge thereof, with their Dates.	Remains due.
1796	Southampton	William Smith	£. 1,248 14 0		
	Southwold	Robert Jermy	141 4 1½		
	Stockton	Joseph Greg	1,278 8 2½		
	Sunderland	Sir J. W. Gordon	11 0 0		
	Ditto	Geo. Robinson	537 14 1½		
	Swansea	Samuel Hancorne	491 8 6½		
	Truro	John Tippet	6 0 2½		
	Wells	Nicholas Jickling	112 1 5½		
	Whitby	Francis Gibson	107 6 6½		
	Whitehaven	Thomas Garforth	1 15 4		
	Ditto	Geo. Richardson	2,348 2 5½		
	Witbeach	Thomas Wraight	360 10 4½		
	Woodbridge	Robert Riffowe	80 6 3½		
	Yarmouth	John Bell	1,253 11 2½		
		Total . .	64,498 7 1½		

3d May 1799.

J. FRANKLIN, Pro Controller General.

The foregoing sums are the current balances due from the respective present Collectors on the 5th January 1797, being the latest period to which the accounts have been finally adjusted. When the accounts for the years 1797 and 1798 shall be settled, it will appear that all these balances have been altered, and others incurred in lieu thereof. The amount of balances due on the 5th January 1799, cannot yet be ascertained; but whatever such amount may be, there is no reason to suppose that any part thereof will be lost to the Crown.

J. FRANKLIN, Pro Comptroller General.

(2.)

An ACCOUNT of the Total Amount of the ARREARS due on the 5th January 1799, from the Officers of EXCISE in England, for Twenty-five Years preceding that Date, so far as the same can be made up; distinguishing the Names of such Officers, and for what Collections they are or were employed, the Sum originally due from them, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof.

Sums in Arrear.	In what Collections.	In what Years.	Names of Defaulters.	Description.	On what Duties due.
<i>£. s. d.</i>					
* 3,600 0 0	Oxford - - -	- 1774 -	Thomas Collis - -	Collector - -	Beer and Malt.
60 18 0	Surrey - - -	- 1782 -	William Hayward -	Ride Officer -	Servants Tax.
0 7 11½	Suffex - - -	- 1793 -	Edward Herbert - -	Affiant - -	Hops.
7 5 0	London - - -	- 1788 -	Samuel Huxford - -	Messenger - -	Fines.

* The sum of 3,600*l.* was set in Super by Treasury warrant, dated 16th January 1776.

Excise-office, London; 20th April 1799.

JAMES WEBB, Accomptant-general.

N. B. In the original account it was stated, that the Collectors of Worcester and York had not made their returns; but it since appears by letters received from them, that there are no arrears in either of those collections.

Excise-office, London, 27th May 1799.

(3.) ACCOUNT of the Total Amount of the ARREARS due on the 5th January 1799, from the

(3.)

North Britain.—An ACCOUNT of the Total Amount of the ARREARS due on the 5th January 1799, from the Officers of EXCISE in North Britain, for Twenty-five Years preceding that Date, so far as the same can be made up; distinguishing the Names of such Officers, and for what Collections they are or were employed, the Sums originally due from them, and when; and the Amounts and Dates of the Payments which have been made in Discharge thereof.

Names and Designations.	Collections.	Sums originally due from Officers.		Date when originally incurred.	Payments made in Discharge of Sums originally due.		Amount of Arrears due on the 5th day of January 1799.	
		£.	s. d.		Date.	£.	s. d.	
<i>Late Officers.</i>								
James Ramfay, late collector	Garlieston Port	128	2 4½	1788, February 10	—	128	2 4½	
Andr. Baikie, late tackfman	Orkney	507	12 4¾	1788, July 5	{ 1789, March 9 — 25 1790, May 7	344	2 10¾	
Alex. McLeod, late ditto	Harris	5	0 0	1789, July 5	—	5	0 0	
Alex. Gillanders, ditto	Lewis	9	7 6	1792, July 5	—	9	7 6	
Henry Rofs, ditto	Zetland	280	0 0	1792, July 5	—	280	0 0	
John Nisbet, late collecting officer	Orkney	43	8 9½	1795, July 5	{ 1796, January 15 1797, Septem. 29	19	8 5½	
W. Campbell, late tackfman	Islay	194	8 10¼	1796, July 5	—	194	8 10¼	
Dun. Campbell, late collector	Glasgow	1,995	5 9	1797, July 5 and Cash paid since	{ 1798, Febru. 14 — 21 1799, January 5	*1195	5 9	
Patrick Fotheringham, late tackfman	Orkney	190	0 0	1798, July 5	—	190	0 0	
James Nisbet, late ditto	Zetland	50	0 0	1798, July 5	—	50	0 0	

DEBATES.

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North Britain—ARREARS due from the EXCISE, &c.—*continued*.

Names and Designations.	Collections.	Sums originally due from Officers.	Date when originally incurred.	Payments made in Discharge of Sums originally due.		Amount of Arrears due on the 5th day of January 1799.
				Date.	Sums.	
<i>Present Officers.</i>						
William Cock, collector	Aberdeen	£. s. d.	—	—	£. s. d.	90 17 9
John Wright, ditto	Air	—	—	—	—	9 1 11
Thomas Ross, ditto	Argyle North	—	—	—	—	3 5 2
Laurence M ^c Kenzie, ditto	Argyle South	—	—	—	—	38 19 8
Gray Campbell, ditto	Caithness	—	—	—	—	80 8 4 ³ / ₄
John Mitchell, ditto	Dumfries	—	1798, December 10	—	—	99 19 0 ¹ / ₄
James Ogilvie, ditto	Fife	—	—	—	—	400 0 0
Alexander Tulloch, ditto	Inverness	—	—	—	—	6 12 4
Alexander Robertson, ditto	Linlithgow	—	—	—	—	98 0 0
James Mitchell, ditto	Perth	—	—	—	—	21 10 3

N. B. The balances appearing in the hands of the several present Collectors at the close of their accounts, for the round immediately preceding the 5th January 1799, are in this and all similar instances, underflood to be fully expended in allotments of seamen's wages, and payment of necessary incidents, before they have an opportunity of receiving any money from the collection of the next succeeding round.

Excise-office,
Edinburgh,
5th May 1799.

T. WHARTON.
JOHN GRIEVE.
GEO. BROWN.

WALTER M'FARLAN, Accountant.
JOHN HEPBURN, Accountant-general.
JOHN STUART, D. Com.

(4.)

An ACCOUNT of the Total Amount of the ARREARS due on the 1st of August 1797, from the Distributors of STAMPS in Great Britain, for Twenty-five Years preceding that Date, so far as the same can be made up; distinguishing the Names of such Distributors, and for what Counties they are or were employed, the Sums originally due from them, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof.

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.	Gross Balance.
— 1773. —		£. s. d.	£. s. d.
Cobb, Thomas	Part of Staffordshire	275 1 2	1,431 12 2
Hurst, Henry	Bedfordshire	—	326 10 5
Knott, Michael	Cumberland, &c.	2,084 3 2	844 9 6
Murray, Gideon	Part of Suffex	2,026 12 9	3 1 1
Menzies, Robert	North Britain	—	6,054 7 0
Williams, Henry	Wiltshire	2 8 11	4 15 10
Williams, Humphry	Cornwall	—	2,227 6 4
— 1774. —		£. s. d.	£. s. d.
Blackman, Samuel	Berkshire	671 17 3	136 16 9
Cobb, Thomas	Part of Staffordshire	1,000 0 0	383 15 11
Hurst, Henry	Bedfordshire	282 10 0	29 3 1
Knott, Michael	Cumberland, &c.	—	844 9 6
Murray, Gideon	Part of Suffex	—	3 1 1
Menzies, Robert	North Britain	—	6,054 7 0
Williams, Henry	Wiltshire	—	4 15 10
Williams, Humphry	Cornwall	—	1,868 16 4
Wyatt, Thomas	Oxfordshire	2,779 12 7	2,483 17 9
— 1775. —		£. s. d.	£. s. d.
Adams, Henry	Shropshire	500 0 0	1,246 4 7
Blackman, Samuel	Berkshire	—	136 16 9
Cobb, Thomas	Part of Staffordshire	369 17 9	—
Hurst, Henry	Bedfordshire	29 3 1	—
Knott, Michael	Cumberland, &c.	—	844 9 6
Murray, Gideon	Part of Suffex	0 13 2	—
Menzies, Robert	North Britain	—	6,054 7 0
Price, Thomas	Monmouthshire	191 14 6	582 3 9
Williams, Henry	Wiltshire	—	4 15 10
Williams, Humphry	Cornwall	—	1,868 16 4
Wyatt, Thomas	Oxfordshire	902 12 7	1,589 3 2

Artears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Dis- charge thereof, distinguishing each Year.			Gross Balance.		
		£.	s.	d.	£.	s.	d.
— 1776. —							
Adams, Henry	Shropshire	500	0	0	719	18	4
Blackman, Samuel	Berkshire	136	16	9			
Dagnall, Th. & Dev.	Buckinghamshire	962	6	4	6	8	9
Daniel, Thomas	Part of Essex	1,300	0	0	1,463	3	5
Knott, Michael	Cumberland, &c.	663	4	1	143	5	7
Menzies, Robert	North Britain	—			6,054	7	0
Price, Thomas	Monmouthshire	300	0	0	268	0	10
Thompson, George	Part of Yorkshire	23	0	4	20	0	2
Williams, Humphry	Cornwall	—			1,868	16	4
Williams, Henry	Wiltshire	—			4	15	10
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1777. —							
Adams, Henry	Shropshire	—			719	18	4
Dagnall, Th. & Dev.	Buckinghamshire	6	2	4			
Daniel, Thomas	Essex	—			337	15	11
Dauids, Charles	Brecknockshire	310	10	3	882	5	4
Knott, Michael	Cumberland, &c.	136	2	4			
Menzies Robert	North Britain	6,029	9	6			
Price, Thomas	Monmouthshire	185	0	0	71	4	8
Stracy, John	Part of Somersetshire	2	13	6	1,287	17	5
Williams, Humphry	Cornwall	36	14	6	1,822	17	8
Williams, Henry	Wiltshire	—			4	15	10
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1778. —							
Adams, Henry	Shropshire, &c.	—			850	9	4
Codrington, Richard	Part of Somersetshire	1,328	0	6	1,806	9	10
Dauids, Charles	Brecknockshire	400	0	0	456	14	9
Daniel, Thomas	Essex	100	0	0	232	10	8
Price, Thomas	Monmouthshire	20	0	0	49	19	2
Stracy, John	Part of Somersetshire	1,222	19	7			
Williams, Henry	Wiltshire	4	11	1			
Williams, Humphry	Cornwall	—			1,822	17	8
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1779. —							
Adams, Henry	Shropshire, &c.	807	18	10			
Codrington, Richard	Part of Somersetshire	1,169	6	6	521	5	10
Crowder, William	Part of Yorkshire	—			15	4	9
Daniel, Thomas	Essex	216	3	4			
Dauids, Charles	Brecknockshire	429	6	8			
Harris, John	Plymouth	—			1,316	13	1
Price, Thomas	Monmouthshire	46	19	2			
Williams, Humphry	Cornwall	—			1,822	17	8
Wyatt, Thomas	Oxfordshire	—			1,589	3	2

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.			Gross Balance:		
		£.	s.	d.	£.	s.	d.
— 1780. —							
Codrington, Richard	Part of Somersetshire	250	0	0	258	2	8
Crowder, William	Part of Yorkshire	15	4	9			
Harris, John	Plymouth	—			1,316	13	1
Williams, Humphry	Cornwall	—			1,822	17	8
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1781. —							
Codrington, Richard	Part of Somersetshire	225	8	1			
Harris, John	Plymouth	200	0	0	1,096	19	3
Moore, John	Cumberland, &c.	2,860	3	1	373	4	4
Williams, Humphry	Cornwall	—			1,822	17	8
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1782. —							
Ball, Samuel	Cornwall	3,812	15	8	1,107	10	9
Davidson, Thomas	Northumberland	37	7	3	1,658	2	10
Fox, Gilbert	Derbyshire	2,771	12	3	301	9	4
Lax, George	Part of Somersetshire	4,494	5	6	1,313	19	11
Harris, John	Plymouth	1,042	2	3			
Moore, John	Cumberland	509	12	6	328	3	1
Wyatt, Thomas	Oxfordshire	—			1,589	3	2
— 1783. —							
Ball, Samuel	Cornwall	928	16	7			
Davidson, Thomas	Northumberland	1,200	0	0	394	19	8
Fox, Gilbert	Derbyshire	287	7	11			
Hurry, John	Yarmouth	163	5	6	373	14	7
Jaques, Charles	Part of Suffex	421	15	5	656	13	6
Lister, William	Middlesex	—			72	10	0
Moore, John	Cumberland	311	11	10	55	12	9
Rudfell, Jeremiah	Northamptonshire	6,944	14	5	331	14	7
Stracey, John	Part of Somersetshire	—			1,259	18	10
Wyatt, Thomas	Oxfordshire	425	0	0	1,141	15	10
— 1784. —							
Bilbie, William	Part of Nottingham	285	1	11	475	0	0
Bromfall, John	Kent	5,519	18	6	3,998	7	7
Crowder, John	Part of Yorkshire	5,769	1	9	1,356	11	4
Davidson, Thomas	Northumberland	375	4	8			
Eastland, Edward	Lincolnshire	54	4	0	814	13	10
Fieldhouse, Benjamin	Herefordshire	3,550	18	2	3,906	10	0
Gay, John, Sen.	Part of Norfolk	7,110	0	0	1	13	4
Harben, James	Part of Suffex	2,478	17	2	988	11	9
Hurry, John	Yarmouth	353	13	0			

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.			Gross Balance.		
		£.	s.	d.	£.	s.	d.
Jaques, Charles	Part of Suffex	623	16	10			
Litter, William	Middlesex	72	10	0			
Moore, John	Cumberland	55	12	9			
Rudfell, Jeremiah	Northamptonshire	329	9	6			
Stracey, John	Part of Somersetshire	1,196	18	11			
Wyatt, Thomas	Oxfordshire	—			1,141	15	10
— 1785. —							
Bilbie, William	Part of Nottingham	444	11	1			
Bromfall, John	Kent	2,600	0	0	1,261	11	1
Crowder, John	Part of Yorkshire	252	10	2		12	6 1
Eastland, Edward	Lincolnshire	—				814	13 10
Farthing, Samuel	Lynn	1,209	14	2	1,855	17	6
Fieldhouse, Benjamin	Herefordshire	1,787	12	6	3,124	9	9
Foxcroft, James	Nottinghamshire	3,817	6	6	12,136	19	0
Gay, John	Part of Norfolk	1	11	8			
Harris, John	Plymouth	1,414	10	0	5,139	14	9
Harben, James	Part of Suffex	1,000	0	0		829	19 6
Walford, William	Part of Suffolk	6,799	2	5	2,329	12	8
Wyatt, Thomas	Oxfordshire	—			1,141	15	10
— 1786. —							
Bromfall, John	Kent	698	9	3		526	6 6
Crowder, John	Part of Yorkshire	12	6	1			
Eastland, Edward	Lincolnshire	600	0	0		183	2 3
Farthing, Samuel	Lynn	736	18	10	1,083	12	9
Fieldhouse, Benjamin	Herefordshire	149	12	8	2,318	3	8
Foxcroft, James	Nottinghamshire	544	12	4	4,936	2	6
Harris, John	Plymouth	4,969	2	7		77	1 8
Harben, James	Part of Suffex	818	4				
Walford, William	Part of Suffolk	2,329	12	8			
Wyatt, Thomas	Oxfordshire	—			1,141	15	10
— 1787. —							
Bromfall, John	Kent	500	0	0			
Brooke, Thomas	Warwickshire	2,187	14	6	4,423	4	7
Eastland, Edward	Lincolnshire	173	19	2			
Farthing, Samuel	Lynn	1,029	9	2			
Fieldhouse, Benjamin	Herefordshire	40	0	0	2,276	1	7
Foxcroft, James	Nottinghamshire	139	5	0	4,714	15	0
Humphry, William	Part of Norfolk	5,565	1	9		736	16 0
Kitson, Richard	York	8,704	14	5	3,070	0	11
Mitchell, Thomas	Warwickshire	575	12	10	1,081	4	6
Smith, Tho. Lander	Warwickshire	—			281	10	4

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.	Gross Balance.
1788.		£. s. d.	£. s. d.
Brooke, Thomas .	Warwickshire .	8,346 10 2	3,710 6 1
Fieldhouse, Benjamin	Herefordshire .	2,746 5 3	2,218 8 10
Foxcroft, James .	Nottinghamshire .	1,513 10 3	3,120 4 1
Gaines, William .	Register of Pawn- brokers licences }	1,314 15 4	280 1 8
Humphry, William	Part of Norfolk .	699 19 3	
Kitson, Richard .	York .	2,817 0 0	85 17 2
Mitchell, Thomas .	Warwickshire .	1,008 11 8	19 11 4
Smith, Tho. Lander	Warwickshire .	267 8 10	
1789.			
Bowen, James .	Pembrokeshire .	4,250 2 2	1,690 6 0
Brooke, Thomas .	Warwickshire .	3,668 19 0	
Chaplin, Acton .	Part of Bucking- hamshire . }	300 0 0	572 12 11
Dunford, George	Hampshire .	3,115 0 0	244 0 5
Fieldhouse, Benjamin	Herefordshire .	167 13 6	2,050 15 4
Foxcroft, James .	Nottinghamshire .	1,750 0 0	1,370 4 1
Gaines, William .	Register of Pawn- brokers' licences }	22 12 3	257 9 5
Kitson, Richard .	York .	—	11 19 4
Mitchell, Thomas .	Warwickshire .	—	77 13 10
Weldon, Thomas .	Part of Devonshire	1,272 11 4	5,991 15 9
Williams, William	Exeter .	2,964 4 8	1,148 3 4
1790.			
Bowen, James .	Pembrokeshire .	6 1 3	1,683 18 5
Chaplin, Acton .	Part of Bucking- hamshire . }	497 0 0	49 9 10
Crofs, Charles .	Part of Oxfordshire	2,802 10 4	10,553 12 11
De Visme, David .	Uxbridge .	—	729 3 9
Dunford, George	Hampshire .	231 16 6	
Fieldhouse, Benjamin	Herefordshire .	924 2 6	1,126 12 10
Foxcroft, James .	Nottinghamshire .	—	1,370 4 1
Gaines, William .	Register of Pawn- brokers' licences }	182 2 11	25 0 6
Gay, John .	Part of Norfolk .	6,315 15 0	112 10 0
Kitson, Richard .	York .	—	11 19 4
Mitchell, Thomas,	Warwickshire .	55 4 6	
Weldon, Thomas .	Part of Devonshire	—	5,991 15 9
Williams, William	Exeter .	800 0 0	306 1 4

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.			Gross Balance.		
		£.	s.	d.	£.	s.	d.
1791.							
Bowen, James	Pembrokeshire	560	0	0	1,264	17	11
Crofs, Charles	Part of Oxfordshire	54	14	6	10,498	18	5
Chaplin, Afton	Part of Bucking- hamshire	47	0	0			
De Visme, David	Uxbridge	568	0	6	97	15	7
Fieldhouse, Benjamin	Herefordshire	—			1,126	12	10
Foxcroft, James	Nottinghamshire	—			1,370	4	1
King, Henry	Leicester	105	8	4	27	19	3
Kemeys, George	Monmouthshire	925	5	6	1,846	0	2
Kitson, Richard	York	—			11	19	4
Leach, Richard	Bedfordshire	3,010	11	3	1,080	8	10
Marlar, John	Part of Essex	783	4	0	4,627	9	0
Price, Richard	Radnorshire	—			877	6	5
Roberts, Joseph	Newcastle upon Tyne	351	5	0	1,266	13	2
Small, John	Part of Gloucef- tershire	2,803	19	7	3,491	10	1
Turner, Charles	Oxfordshire	3,800	8	11	511	16	6
Weldon, Thomas	Part of Devonshire	2,548	3	1	3,443	12	8
Williams, William	Exeter	290	15	4			
1792.							
Bold, Hugh	Brecknockshire	1,702	0	3	2,318	5	1
Bowen, James	Pembrokeshire	—			1,264	17	11
Crofs, Charles	Part of Oxfordshire	1,600	0	0	8,898	18	5
De Visme, David	Uxbridge	60	6	1			
Dagnall, Thomas	Buckinghamshire	5,000	0	0	4,361	6	6
Fieldhouse, Benjamin	Herefordshire	—			1,126	12	10
Foxcroft, James	Nottinghamshire	—			1,370	4	1
Gillman, Webster	Chatham	10,374	0	0	16,261	19	1
Griffiths, Thomas	Hollywell	1,412	18	6	7,058	7	2
Hensman, Thomas	Bedfordshire	2,575	17	11	3,093	5	8
Kemeys, George	Monmouthshire	550	0	0	1,267	1	3
King, Henry	Leicester	26	11	5			
Leach, Richard	Bedfordshire	11	9	4	1,068	19	6
Lloyd, Hugh	Denbighshire	1,164	5	5	1,399	15	0
Pitt, William	Part of Gloucef- tershire	1,071	6	0	654	3	7
Price, Richard	Radnorshire	748	16	0	89	2	4
Roberts, Joseph	Newcastle upon Tyne	—			1,275	0	2
Small John	Part of Gloucef- tershire	1,000	0	0	2,428	2	4
Turner, Charles	Oxfordshire	400	0	0	111	16	6
Weldon, Thomas	Part of Devonshire	—			3,443	12	8

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.	Gross Balance.
		£. s. d.	£. s. d.
— 1793. —			
Bold, Hugh .	Brecknockshire .	1,631 4 0	108 7 9
Bowen, James .	Pembrokeshire .	1,138 8 6	49 19 6
Crofs, Charles .	Part of Oxfordshire	—	8,898 18 5
Dagnall, Thomas .	Buckinghamshire .	4,220 18 11	5 15 10
Fieldhouse, Benjamin	Herefordshire .	—	1,126 12 10
Foxcroft, James .	Nottinghamshire .	—	1,370 4 1
Gillman, Webster .	Chatham . .	7,640 0 0	11,151 10 2
Griffiths, Thomas	Hollywell . .	—	4,765 1 10
Hensman, Thomas	Bedfordshire .	2,314 17 0	430 7 7
Kemeys, George .	Monmouthshire .	739 14 8	431 11 8
Leach, Richard .	Bedfordshire .	—	1,068 19 6
Lloyd, Hugh .	Denbighshire .	376 3 6	1,002 4 0
Pitt, William .	Part of Gloucestershire .	300 0 0	244 6 8
Price, Richard .	Radnorshire . .	—	89 2 4
Roberts, Joseph .	Newcastle upon Tyne	1,211 5 0	
Small, John .	Part of Gloucestershire .	1,000 0 0	1,375 9 10
Turner, Charles .	Oxfordshire . .	—	1,036 6 4
Weldon, Thomas .	Part of Devonshire	—	3,443 12 8
— 1794. —			
Bowen, James .	Pembrokeshire .	45 12 4	
Bold, Hugh .	Brecknockshire .	86 8 9	18 5 4
Cooper, Charles .	Part of Norfolk .	11,735 13 7	1,679 18 0
Crofs, Charles .	Part of Oxfordshire	499 17 6	8,128 6 8
Dagnall, Thomas .	Buckinghamshire .	—	5 15 10
Fieldhouse, Benjamin	Herefordshire .	—	1,126 12 10
Foxcroft, James .	Nottinghamshire .	—	1,370 4 1
Gillman, Webster .	Chatham . .	—	10,853 0 2
Griffiths, Thomas .	Hollywell . .	—	4,744 15 6
Hensman, Thomas	Bedfordshire .	401 14 4	
Lewis, Edward .	Glamorganshire .	2,514 17 0	521 9 5
Kemeys, George .	Monmouthshire .	390 0 0	
Lloyd, Hugh .	Denbighshire .	415 10 0	564 16 9
Leach, Richard .	Bedfordshire .	815 0 10	
Mawbey, Thomas .	Part of Surrey .	3,176 3 6	1,265 6 10
Newton, Leaper John	Derbyshire . .	3,200 0 0	858 16 10
Phelp, Philip .	Berkshire . .	3,100 0 0	5,729 4 10
Pitt, William .	Part of Gloucestershire .	—	244 6 8
Price, Richard .	Radnorshire . .	84 13 3	
Roberts, John .	Northumberland .	170 3 1	341 6 10

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Counties.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.			Gross Balance.		
		£.	s.	d.	£.	s.	d.
Siddall, William .	York	4,751	12	7	67	16	2
Small, John . . .	Part of Gloucestershire . . . }	500	0	0	849	3	7
Turner, Charles .	Oxfordshire	250	0	0	773	3	3
Weldon, Thomas .	Part of Devonshire . . .	—			3,443	12	8
— 1795. —							
Bold, Hugh . . .	Brecknockshire . . .	—			18	5	4
Cooper, Charles .	Part of Norfolk . . .	1,256	9	2	115	4	1
Crofs, Charles . .	Part of Oxfordshire . .	—			8,128	6	8
Fieldhouse, Benjamin	Herefordshire	—			1,126	12	10
Foxcroft, James .	Nottinghamshire . . .	—			1,370	4	1
Gillman, Webster .	Chatham	500	0	0	10,326	13	11
Griffiths, Thomas .	Hollywell	—			4,744	15	6
Haviland, John . .	Part of Somersetshire . .	2,255	7	5	410	3	3
Lewis, Edward . .	Glamorganshire	321	0	0	731	1	6
Lloyd, Hugh . . .	Denbighshire	500	0	0	—		
Mawbey, Thomas .	Part of Surrey	—			1,265	6	10
Newton, Leaper John	Derbyshire	—			858	16	10
Phelp, Philip . . .	Berkshire	1,800	0	0	3,985	10	2
Pitt, William . . .	Part of Gloucestershire . . }	232	2	5	—		
Roberts, John . . .	Northumberland	—			283	6	10
Somerscales, John .	Lincolnshire	41	10	0	30	17	6
Siddall, William .	York	—			67	16	2
Small, John . . .	Part of Gloucestershire . . }	—			849	3	7
Turner, Charles . .	Oxfordshire	550	0	0	194	4	4
Weldon, Thomas . .	Part of Devonshire . . .	—			3,443	12	8
— 1796. —							
Bold, Hugh . . .	Brecknockshire	—			18	5	4
Beresford, Thomas	London	—			45,192	16	7
Cooper, Charles . .	Part of Norfolk	110	13	1	—		
Crofs, Charles . . .	Part of Oxfordshire . . .	1,300	0	0	6,759	18	5
Fieldhouse, Benjamin	Herefordshire	—			1,126	12	10
Foxcroft, James . .	Nottinghamshire	—			1,370	4	1
Gillman, Webster . .	Chatham	2,022	1	0	8,363	7	9
Griffiths, Thomas .	Hollywell	2,000	0	0	2,639	10	6
Haviland, John . .	Part of Somersetshire . .	369	4	2	48	7	7
Lewis, Edward . . .	Glamorganshire	141	10	0	582	2	7
Mawbey, Thomas . .	Part of Surrey	800	0	0	423	4	10
Newton, Leaper John	Derbyshire	—			858	16	10
Phelp, Philip . . .	Berkshire	230	10	5	4,372	5	9

Arrears due from the Distributors of Stamps, &c.—*continued.*

Names of the Distributors.	Collectors.	Amount of the several Payments which have been made in Discharge thereof, distinguishing each Year.			Gross Balance.		
		£.	s.	d.	£.	s.	d.
Roberts, John	Northumberland	200	0	0	130	16	4
Siddall, William	York	—			67	16	2
Small, John	Part of Gloucestershire	806	14	5			
Turner, Charles	Oxfordshire	—			329	9	7
Weldon, Thomas	Part of Devonshire	284	3	4	3,159	9	4
— 1797. —							
Ansell, John	Lincolnshire	1,277	15	11	7	7	8
Bold, Hugh	Brecknockshire	—			18	5	4
Beresford, Thomas	London	30,552	3	4	5,198	3	3
Crofs, Charles	Part of Oxfordshire	—			6,759	18	5
Fieldhouse, Benjamin	Herefordshire	—			1,126	12	10
Foxcroft, James	Nottinghamshire	—			1,370	4	1
Gillman, Webster	Chatham	500	0	0	7,837	1	6
Griffiths, Thomas	Holywell	—			2,639	10	6
Heyrick, John	Leicester	1,100	0	0	918	18	0
Lewis, Edward	Glamorganshire	551	0	0	1	13	5
Myers, Joseph	Lancashire	12,500	0	0	2,427	19	8
Mawbey, Thomas	Part of Surrey	300	0	0	107	9	1
Newton, Leaper John	Derbyshire	815	18	0	—		
Phelp, Philip	Berkshire	900	0	0	3,424	18	6
Roberts, John	Northumberland	—			130	16	4
Siddall, William	York	—			67	16	2
Turner, Charles	Oxfordshire	299	1	9	14	13	2
Weldon, Thomas	Part of Devonshire	503	5	5	2,629	14	3
		49,299	4	5	34,681	2	2

Comptroller's-office,
Stamps,
April 22d 1799.

CHARLES STEDMAN,
Deputy Comptroller and Accountant General.

(5).—An ACCOUNT of the Net Balances in the Hands of the Distributors of STAMPS in Great Britain, on the 10th Day of October 1798, and on the 5th Day of January 1799, respectively; distinguishing the Names of the Distributors, and for what Counties; and the Amount of their respective Disbursements for Incidents, Poundage, and Parliamentary Allowances or Discounts.

Distributors' Names.	Counties.	Between the 2d of August and the 10th of October 1798.				Between the 10th October 1798, and the 5th Jan. 1799.			
		DISBURSEMENTS.		Poundage 5 per Cent.	Balance of Cash in Hand 10th of October, 1798.	DISBURSEMENTS.		Poundage 5 per Cent.	Balance of Cash in Hand 5th of January 1799.
		Incidents.	Parliamentary Allowances or Discounts.			Incidents.	Parliamentary Allowances or Discounts.		
Badcock, Tho. sen.	Buckinghamshire	£. s. d. 14 11 5	£. s. d. — — —	£. s. d. 25 1 6	£. s. d. 503 5 8½	£. s. d. 14 13 8	£. s. d. — — —	£. s. d. 168 15 6	£. s. d. 49 8 3½
Ball, Ambrose, Ed.	Cornwall	28 12 7½	— — —	124 4 2	226 14 10½	38 4 3	— — —	206 14 6	155 19 8
Barnard, Joseph	Bedfordshire	2 5 9½	2 7 6	2 14 1	2,032 18 10	6 14 4½	1 7 0	72 2 1	722 11 0½
Bennett, Samuel	Middlesex, salary	1 7 0	— — —	2 7 6	1,177 12 2	114 17 9	— — —	22 0 4	554 17 0½
Bishop, John	Shropshire	27 6 0	20 0 0	39 8 9	5,385 9 9	7 14 9	23 0 0	218 12 4	3,091 6 1½
Bold, Thomas	Brecknockshire	3 8 6	— — —	38 3 3½	784 12 2	3 19 0	— — —	39 13 5	455 11 6½
Bowen, William	Carmarthen, Cardigan, and Pembrokeshire	14 2 7	— — —	12 10 0	3,614 15 6	12 9 6	— — —	127 11 5	1,076 6 1½
Brown, John	Part of Worcestershire	16 10 2	11 19 4	75 0 0	460 0 0	22 13 6	16 4 8	125 0 0	330 0 0
Butler, Edmund	Part of Lancashire	10 4 9	— — —	12 5 4	688 9 6	17 1 1	— — —	201 1 6	2,383 13 10
Cecil, William	Monmouthshire	12 3 11	4 0 0	— — —	2,686 2 8	16 7 9	— — —	36 12 5	3,026 5 2
Chapman, Daniel	Hertfordshire	23 7 0	— — —	65 16 0	4,851 19 6	15 6 9	7 9 8	218 16 6	4,110 11 2
Clark, Joseph	Northamptonshire	70 11 2	— — —	179 10 0	1,814 0 0	95 2 11	— — —	636 4 10	2,807 14 9½
Coast, W. Stacey	West Division of Kent	3 10 2	— — —	154 18 9	485 3 8	64 7 0	— — —	260 0 0	7,129 9 6½
Cobb, Francis	Part of Staffordshire	37 4 8	— — —	85 16 5	5,813 14 7	4 3 3½	— — —	162 0 0	2,553 10 2½
Cole, J. Hammond	Northamptonshire	— — —	— — —	— — —	6,805 15 9	22 5 7½	— — —	507 3 8	1,623 14 0
Cooper, John	Oxfordshire	— — —	— — —	— — —	1,417 11 10	9 18 5	— — —	182 18 8	— — —

Crowder, John	North Riding Yorkshire	£. s. d. 15 5 11	£. s. d. — — —	£. s. d. 125 17 3	£. s. d. 3,274 9 4	£. s. d. 58 12 4	£. s. d. — — —	£. s. d. 243 17 4	£. s. d. 729 12 1½
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[illegible]

Between the 23d of August and the 10th of October 1798.		DISBURSEMENTS.		Balance of Cash in Hand 5th of January, 1799.	Between the 10th October 1798, and the 5th Jan. 1799.	
Distributors' Names.	Countries.	Incidents.	Parliamentary Allowances or Discounts.		Poundage 5 per Cent.	Balance of Cash in Hand 5th of January 1799.
Panton, Paul	Anglesea, Merioneth, Flint, and Montgomeryshires	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Payn, James	Berkshire	27 2 0	— 9 8	66 9 4	47 15 7	
Pitt, W. and Whitcombe, Samuel	Gloucestershire, Part of	3 12 0	—	32 18 0½	171 7 0½	
Pitt, Joseph	Ditto ditto	40 3 0	—	123 0 0	155 10 8	
Pole, William	Lancashire, Part of	4 10 10	—	68 15 7½	29 12 8½	
Ramfahay, Thomas	Cumberland	18 1 0	15 13 1	465 10 8½	433 12 0	
Ridding, John	South Hanis	15 0 0	—	100 0 0	144 5 0	
Ridge, Thomas	North Hanis	4 5 2	—	79 6 10	175 13 8	
Roberts, John	Denbighshire	4 11 3	—	135 4 11	99 1 2	
Rodew, Richard	Devonshire	20 13 4	—	48 4 1	8 11 5½	
Salmon, William	Wiltshire	8 8 4	—	—	132 6 5	
Simmons, James	Kent, East division of	16 3 9	45 19 4	72 4 1½	311 1 5½	
Smallpeice, Geo.	Surrey	90 12 8	—	146 8 0	137 13 0	
Smith, Thomas	Nottingham	2 12 0	—	13 19 0	76 19 0	
Smith, James	Staffordshire Part of	11 11 1	9 5 8	25 19 1	153 3 3	
Smyles, John	Somersetshire, part of	8 6 11	5 9 8	79 17 4	121 11 10½	
Symonds, Thomas	Yarmouth, Norfolk	5 6 8	—	16 4 5	202 12 7	
Thomas, William	Chesher	2 13 5	4 9 6	4 0 4	98 17 0	
Tuckett, William	Somersetshire, part of	59 6 5	1 7 6	154 0 5	303 2 3	
Villers, John	Warwickshire, except Birmingham	31 16 0	—	4 4 2	189 9 0	
Walford, Joseph	Suffolk, Part of	6 4 3	4 8 0	50 13 1	100 0 0	
					12,369 6 10	
					203 18 4½	
					3 72	

Walford, Joseph
 6 4 3 4 8 0 50 13 1 10,794 4 8 100 0 0 12,369 6 10
 Suffolk, Part of 2,799 3 3 203 18 4 308 3 7 1/2

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Whitaker, William	16	15	3 1/2	36	3	6	3,183	16	8	37	5	2	229	10	0
Wilkin, William	1	0	0	18	11	0	100	5	6	6	12	9	103	4	3 1/2
Worral, Samuel	6	18	10	48	10	9	799	3	0	10	17	10	389	13	7
Total Country Distributors	1,383	18	1	4,687	12	0 1/2	170,458	13	7 1/2	2,147	16	5	12,017	8	2

TOWN DISTRIBUTORS.

Andrews, Jonathan	Head Office—Hair powder and armorial duty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Blatchley, Charles	Westminster	24	10	0	100	19	6 1/2	267	15	0	—	—	—	—	78
Fisher, J. and Jackson, W.	Excise Office	—	—	—	105	5	0	1,455	10	0	125	10	12	5	0
Gillman, Webster	London	—	—	—	15	6	8	Cash 38	5	6 1/2	—	—	236	16	3
Hart, W. Howell	City of London, sea policies	176	16	8	—	—	—	Bills not due 580	—	—	70	5	21	1	2
Leekey, George	Tower Hamlets, hair powder	—	—	—	—	—	—	226	11	0	—	—	—	—	150
Lister, Josias	London—Stage coach and horse-dealers' licences	11	0	0	7	12	10	10,449	5	2	29	16	—	—	9
Leighton, Francis	Ditto pawnbrokers	—	—	—	—	—	—	—	—	—	—	—	5	1	3
Mathews, Thomas	Head office, medicine	—	—	—	—	—	—	776	12	8	—	—	—	—	509
Stirling, Thomas	Clerkenwell, hair powder	20	0	0	—	—	—	165	0	0	—	—	—	—	90
		—	—	—	—	—	—	112	2	0	—	—	—	—	0
		—	—	—	—	—	—	103	7	1	—	—	—	—	125
Total Town Distributors		232	6	8	230	4	0 1/2	14,174	8	5 1/2	23	0	275	3	8
															13,956

* By the act of 35th of Geo. III. Chap. 63d, the Commissioners are directed to affix eight days of payment on the Sea-policy Duty within the year; on the 13th day of October the sum of 9,775l. 10s. 4d. was paid in, in reduction of the October balance; and on the 7th day of January the sum of 8,773l. 5s. 3d. was paid in, in reduction of the January balance.

Note—The poundage to the distributors includes the allowance they make to the sub-distributors.

Comptroller's-office, Stamps, 22d April 1799.

CHARLES STEDMAN, Deputy Comp. and Account. Gen.

(6.)

An ACCOUNT of the Total Amount of the ARREARS, due on the 5th of January 1799, from the Receivers-general of the Land and Assessed TAXES in Great Britain, for Twenty-five Years preceding that Date, so far as the same can be made up; distinguishing the Names of such Receivers, and for what Places they are or were Receivers, the Sums originally due, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof.

Counties.	Receivers.	Balances.	When.	PAYMENTS in Discharge of same, and Dates.	OBSERVATIONS.	
Wales, South	Leonard Bilson Gwyn - -	£. s. d.	1777.	1777. September 15	An arrangement was made for liquidating this debt by annual payments of 500l. which has been interrupted by the receiver's death; but application has been made to his executors for payment of the balance now remaining due.	
		10,527 0 6½	25 March	1781. September 12		
		8,700 0 0		1784. April 7 -		
		1,827 0 6½		1785. January 7		
				1786. December 20		
				1788. February 13		
				1789. March 6		
				1790. March 24		
				1791. November 11		
				1792. Ditto 14		
				1794. January 10		
				1795. Ditto 23		
				8,700 0 0		

£. s. d.

£. s. d.

This balance remains in the same situation as mentioned in the account presented on the 14th of June last, which delay arises from the cause there stated.

Since the last account (to which, and the letter therewith sent, we beg leave to refer) the bonds therein mentioned, payable in 1805, for sums amounting to 29,500*l.* have been deposited in the hands of Messrs. Goodenough and White, as securities, for so much of the above balance, in addition to the bond of certain trustees of an estate in Grenada, to the amount of the further sum of 14,337*l.* 6*s.* and in all other respects, the circumstances of the above debt remain the same.

Huntingdon	John Jackson	1779. March 25	£.	s.	d.	1786. January 11	—	—	£.	s.	d.
			6,913	0	9½	1787. January 11	—	—	450	0	0
			3,150	0	0	1788. January 11	—	—	450	0	0
			3,763	0	9½	1789. January 10	—	—	450	0	0
						1790. January 10	—	—	450	0	0
						1791. January 11	—	—	450	0	0
						1792. January 12	—	—	450	0	0
									3,150	0	0

Scotland	John Fordyce	1783. 25 March	£.	s.	d.	1784. March 20	—	—	£.	s.	d.
			102,391	0	9½	August 23	—	—	271	0	0
			12,517	2	2	1785. May 25	—	—	339	19	0
			89,873	18	7½	1786. August 19	—	—	1,357	12	0
						1787. February 3	—	—	3,000	0	0
						1788. December 19	—	—	2,000	0	0
						1792. February 9	—	—	910	1	10
						1794. March 28	—	—	1,938	9	4
						1797. July 5	—	—	2,100	0	0
									600	0	0
									12,517	2	2

Arrears due from Receivers General of Land and Assessed Taxes, &c.—continued.

Counties.	Receivers.	Balances due.	When.	PAYMENTS in Discharge of same, and Dates.	OBSERVATIONS.
Surrey -	John Ford - -	£. s. d. 14,480 0 0	1790. 5th April.	- - -	The situation of this balance was stated in the last return, since which, the matter has been under the consideration of the law officers; but no determination has yet taken place respecting the future mode of proceeding.
Scotland -	Keith Stewart	£. s. d. 75,594 11 10½ 51,133 10 10 24,461 1 0½	2794. 5th April.	1795. June 19 - - 1796. October 4 - - - - - 27 - - 1798. April 3 - - - - - 12 - - - - May 11 - - - - December 19 1799. January 15 -	
				£ s. d. 20,000 0 0 8,933 10 10 5,200 0 0 5,500 0 0 5,500 0 0 3,000 0 0 1,000 0 0 2,000 0 0 51,133 10 10	The Funds, out of which the executors of this receiver expected to pay the balance by instalments having failed, it became necessary that the proceedings should be commenced under the directions of the Barons of the Exchequer, and the Lord Advocate in Scotland, against the estates of the receiver, and also of his sureties, for the recovery of this debt. By a letter received from Mr. Keith Stewart's executor, an assurance is given, that a sum of near 10,000l. will be shortly paid into the Exchequer.

Monmouth	Jacob Rudhall	1796. 5th April.	1796. August 26 1797. March 28 — June 1	This receiver dead, and proceedings have been commenced against his executrix, for the recovery of the balance remaining due.
		£. s. d. 10,528 16 9½ 5,526 3 5½ 5,002 13 4	£. s. d. 4,000 0 0 1,269 0 0 257 3 5½ 5,526 3 5½	
Dorset	Francis Steward	1798. 25th March.	1798. July 27 — August 22	This receiver dead, and we are assured that his balance will be paid as soon as the auditor has stated his accounts.
		£. s. d. 22,514 11 2½ 13,000 0 0 9,514 11 2½	£. s. d. 6,000 0 0 7,000 0 0 13,000 0 0	

WILLIAM LOWNDES.
G. T. GOODENOUGH.
EDWARD MEADOWS.

Office for Taxes,
27th May 1799.

(7.)
 No. 1.—An ACCOUNT of the Total Amount of the ARREARS due on the 5th January 1799, from the Officers of the POST-OFFICE in England, for Twenty-five Years preceding that Date; distinguishing the Names of such Officers, and in what Situation they are or were employed, the Sums originally received from them, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
			£. s. d.	£. s. d.	£. s. d.
1774. 18 January	Rumsey	William Coles	74 3 9	—	74 3 9
1774. 8 February	Carnarvon	John Jones	25 4 11	—	25 4 11
1774. 15 February	Horham	William Bourn	106 9 8	—	106 9 8
1775. 10 October	Shoreham	William Cooter	12 1 1	—	12 1 1
1777. 5 December	Dunmow	Benjamin Foakes	30 18 6	1778. 5 July	20 0 0
1778. 5 January	Lewes	Thomas Tasker	152 12 10	1778. 5 April	36 15 0
				5 July	
				115 17 10	
1778. 18 May	Loughborough	Michael Ella	63 11 10	1779. 10 October	0 0 10
				5 January	
				20 0 0	
				63 11 0	

1779. 5 January
 Hythe -
 Thomas Green -
 22 1 5
 1779. 5 April -
 22 1 0
 0 0 5

DEBATES.

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Year	Month	Place	Name	£.	s.	d.
1779.	5 January	Hythe	Thomas Green	22	1	5
1779.	25 August	Sandwich	Henry Woodruff	193	19	8
1780.	2 March	Shoreham	John Parlington	13	0	9
1780.	10 May	Brackley	John Watts	17	12	2
1782.	26 January	Wells, Norfolk	Anne Howell	103	5	5
1782.	17 May	Chichester	Samuel Williams	157	16	7

POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
1782. 22 September	Dunmow	- Luke Borchard	£. s. d. 176 0 2	1784. 5 April £. s. d. 100 0 0 1787. 5 April 60 0 0 160 0 0	£. s. d. 16 0 2
1782. 10 October	Banbury	- James Haddon	31 10 5	1783. 5 April 5 5 1 10 October 10 0 0 1784. 5 January 8 0 0 23 5 1	8 5 4
1786. 15 January	Oswestry	- Thomas Vernon	38 10 9	1786. 5 July 38 8 5	0 2 4
1783. 5 January	Carmarthen	- William Williams	120 12 0	1784. 5 January 70 0 0 5 July 44 3 0 114 3 0	6 9 0

£. s. d.
10 0 0
1784. 10 October
£. s. d.
10 0 0

DEBATES.

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				<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>		
1783. 5 April	Odiham	-	John Tilbury	-	23 1 0	1784. 10 October 1785. 10 October 20 1 0	10 0 0 10 1 0 20 1 0	3 0 0
1783. 11 April	Brighton	-	Richard Thomas	-	414 1 3	1783. 10 October	195 10 1	218 11 2
1784. 19 February	Woodstock	-	John Hoare	-	55 8 11	1788. 5 January 5 April	40 0 0 15 8 5	0 0 6
						1788. By an omif- sion of return- ed letters in Midsummer quarter	55 8 5	
1789. 5 July	Chatham	-	Daniel Richardson	-	730 15 4	1790. 5 April, Cash 10 Oct. Ditto	4 7 2 644 10 7 55 3 6	26 14 1
1790. 18 July	Boxford	-	Edward Chapman	-	65 0 11		704 1 3	
							—	65 0 11
								863 3 4

Pronounced irrecoverable.

(Signed) ANTHONY PARKIN. Solicitor to the General Post-office.

Pronounced irrecoverable.

(Signed) ANTHONY PARKIN, Solicitor to the General Post-office.

POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Postmasters' Names	Original Debt.	SUMS received.	Present Arrears.
1780. 5 July	Bath	William Maxwell	£. s. d. 99 0 2	£. s. d. 1780. 10 October 113 12 2 1781. 5 January 311 0 0 10 October 100 0 0 1785. 10 October 200 0 0 1793. 5 January 266 7 6 990 19 8	£. s. d. 0 0 6
1785. 10 October	Falmouth	Stephen Bell	2,591 8 0½	1786. 10 October 700 0 0 1787. 5 January 300 0 0 1788. 16 October 300 0 0 1790. 5 April 31 10 0 1798. 5 January 942 0 0 2,273 10 0	317 18 0½
1786. 26 December	Bromley	Thomas Palmer	174 15 8	1787. 5 July 174 15 5	0 0 3
1787. 20 February	Newport Pagnel	Jane Hitchcock	135 16 3	1789. 5 April 110 0 0	25 16 3

£. s. d.	1787. 5 July	£. s. d.	25 10 3	£. s. d.	8 10 5
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DEBATES.

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[illegible]

POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Pollinalliers' Names.	Original Debt.	SUMS received.	Present Arrears.
			£. s. d.	£. s. d.	£. s. d.
1788. 13 June	Beaconsfield	Thomas Collins	324 0 10	1789. 5 July - 200 0 0	124 0 10
1790. 21 May	Highwycomb	Martha Rose	45 4 10½	1792. 5 April - 45 4 10	0 0 0½
1790. 2 May	Brentwood	Mrs. Bert	22 0 1	— — —	22 0 1
1790. 3 September	Ruthyn	Richard Hughes	5 3 5	— — —	5 3 5
1790. 9 September	Footicray	Thomas Brook	27 4 1	1794. 5 January 23 13 1	3 11 0
1791. 5 January	Exeter	Jonathan Green	69 3 6 10½	1791. 5 April - 250 0 0 1792. 5 January 380 0 0 1793. 5 January 14 11 5 644 11 5	48 15 5½
1791. 9 March	Boxford	Thomas Sketter	28 8 2	— — —	28 8 2
1791. 16 March	Bourne	Joseph Pare	9 3 5	— — —	9 3 5
1791. 5 July	Cardiff	Mrs. Bate	81 10 11	1791. 10 October 71 15 8 1792. 5 January 9 15 0 81 10 8	0 0 3

DEBATES.

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1791. 5 July	-	Chippenham	-	-	-	— Young	-	-	65 15 10½	1791. 10 October	1792. 5 January	£. s. d. 20 10 0 45 5 10 65 15 10	£. s. d. 0 0 0½
1791. 29 September	-	Woburne	-	-	-	Robert Martin	-	-	88 10 11½	1793. 5 January		88 10 11	0 0 0½
1791. 13 October	-	Harlowe	-	-	-	— Poulton	-	-	59 18 2	1792. 5 January		3 5 0	56 13 2
1791. 16 November	-	Guildford	-	-	-	John Ruffell	-	-	42 2 10½	1795. 5 April		42 2 10	0 0 0½
1792. 5 July	-	Chepstow	-	-	-	Mary Loftus	-	-	57 1 5	1792. 10 October		26 5 0	3 0 10
1792. 5 July	-	Brentwood	-	-	-	William Mann	-	-	275 3 4	1793. 5 July		27 15 7	275 3 4
1792. 5 July	-	Norwich	-	-	-	Elizabeth Dettague	-	-	514 17 4½	1793. 5 January		514 17 4	0 0 0½

POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
1792. 10 October	Calne	John Savory	£. s. d. 47 14 0½	1793. 5 January 5 April £. s. d. 21 12 2 5 0 0	£. s. d. 0 0 0½
1793. 27 April	Evesham	Mrs. Powell	98 3 1	1793. 10 October 1794. 5 July £. s. d. 32 3 9 9 19 7 42 3 4	55 19 9
1793. 19 June	Harlowe	Robert Staff	112 15 6	1797. 5 January £. s. d. 47 2 0	65 13 6
1793. 10 October	Woburne	George Green	137 9 3½	1795. 10 October £. s. d. 100 0 0	37 9 3½
1794. 5 January	Barnet	Isaac Newton	15 15 6½	1794. 5 July £. s. d. 15 15 6	0 0 0½

£. s. d.

£. s. d.

1794. 5 July - -
1794. By arrears of

£. s. d.

DEBATES.

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1794. 5 January	Windfor - -	Richard Martin	1794. 5 July - - 1794. By arrears of salary in the quarter ended 5 July - - By ditto, from 5 Ja- nuary 1793 to 5 Ja- nuary 1794, at 2l. 11s. 3d. per quarter 1795. 10 Oct. Cash	£. s. d.	£. s. d.	1794. 5 July - - 1794. By arrears of salary in the quarter ended 5 July - - By ditto, from 5 Ja- nuary 1793 to 5 Ja- nuary 1794, at 2l. 11s. 3d. per quarter 1795. 10 Oct. Cash	£. s. d.	1794. 5 July - - 1794. By arrears of salary in the quarter ended 5 July - - By ditto, from 5 Ja- nuary 1793 to 5 Ja- nuary 1794, at 2l. 11s. 3d. per quarter 1795. 10 Oct. Cash	£. s. d.
1794. 5 January	Windfor - -	Richard Martin	1794. 5 July - - 1794. By arrears of salary in the quarter ended 5 July - - By ditto, from 5 Ja- nuary 1793 to 5 Ja- nuary 1794, at 2l. 11s. 3d. per quarter 1795. 10 Oct. Cash	523 8 2½	243 3 9	1794. 5 July - - 1794. By arrears of salary in the quarter ended 5 July - - By ditto, from 5 Ja- nuary 1793 to 5 Ja- nuary 1794, at 2l. 11s. 3d. per quarter 1795. 10 Oct. Cash	523 8 2	243 3 9	0 0 0½
1794. 31 January	Shaftsbury - -	Charles Pinhorn	1794. 5 April - - 10 October	82 11 9½	66 14 7	1794. 5 April - - 10 October	66 14 7	15 17 2	0 0 0½
1794. 23 March	Chatham - -	John McLean -	1794. 5 July - - 10 October	543 3 10	200 0 0	1794. 5 July - - 10 October	200 0 0	312 13 0	30 10 10
1794. 5 April	Nettlebed - -	Laurence Holding	1794. 5 July - - 1795. 5 April - -	20 7 3	17 5 9	1794. 5 July - - 1795. 5 April - -	17 5 9	2 13 6	0 8 0
					19 19 3		19 19 3		

POST-OFFICE ARREARS in England; &c.—*continued.*

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
			<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
1794. 5 April	Brough	William Nelson	56 9 7 $\frac{1}{2}$	1797. 5 July - 10 October	0 0 1 $\frac{1}{2}$
1794. 5 April	Garfing	David Warden	41 1 9	—	41 1 9
1794. 31 May	Hertford	Robert Elton	56 19 7	1795. 5 April -	10 0 10
1794. 20 December	Harwich	Roger Hines	71 5 8 $\frac{1}{2}$	1795. 10 October By Incidents 1797. 5 April, Cash	0 0 8 $\frac{1}{2}$
1795. 5 January	Market Raifin	Sufan Auty	17 17 10	1795. 10 October	7 7 10
1795. 31 January	Rofs	Edward Wall	66 17 3	1795. 10 October	1 4 0
1795. 31 January	Axminster	Jonathan Bilke	6 3 1 $\frac{1}{2}$	1795. 10 October	0 0 0 $\frac{1}{2}$

DEBATES.

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1795. 31 March	Hatfield	- - -	John Mawe	- - -	£. 143	s. 14	d. 5½	1795. 10 October	£. 143	s. 14	d. 5	£. 0	s. 0	d. 0½
1795. 5 April	Dunstable	- - -	Mark Brown	- - -	67	10	3	1795. 5 July	41	18	10	0	7	2
								10 October	25	4	3			
1795. 5 April	Leicester	- - -	John Gregory	- - -	342	13	5½	1795. 5 July	67	3	1	0	0	0½
1795. 30 April	Staines	- - -	Joseph White	- - -	17	8	9½	1795. 10 October	342	13	5	0	0	0½
1795. 13 May	Bromley	- - -	Francis Peachey	- - -	125	1	3	—	17	8	9	125	1	3
1795. 10 October	Graves	- - -	— Maling	- - -	111	1	3	1796. 10 October	110	0	0	1	1	3
1795. 14 December	Bishopstortford	- - -	Richard Thomson	- - -	81	7	10	1797. 5 July	63	17	8	17	10	2
1796. 31 January	Dartmouth	- - -	Charles Davies	- - -	43	18	9	1796. 5 July	15	16	0	0	9	2
								By ship letters	27	13	7			
									43	9	7			
1796. 6 March	Overton	- - -	John Beazley	- - -	10	16	0	—	—	—	—	10	16	0
1796. 15 March	Rocheſter	- - -	Thomas Elliott	- - -	176	11	4	1796. 5 July	30	0	0	6	11	4
								10 October	140	0	0			
									170	0	0			

£. s. d.

143 14 5

143 14 5½

- - -

67 10 3

342 13 5½

17 8 9½

125 1 3

111 1 3

81 7 10

43 18 9

10 16 0

176 11 4

125 1 3

111 1 3

17 10 2

0 9 2

10 16 0

6 11 4

0 7 2

0 0 0½

0 0 0½

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POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debr.	SUMS received.	Present Arrears.
			£. s. d.	£. s. d.	£. s. d.
1796. 5 April -	Stockbridge - -	Grace Attwood -	4 19 9	—	4 19 9
1796. 25 September	Amertham - - -	— Fowler -	55 19 3	1797. 5 January 5 April - 5 July -	0 1 2
				55 18 1	
1796. 5 September	Sawbridgworth -	Charles Britten -	22 5 11	1797. 5 January 5 April -	0 7 0
				8 0 7	
				21 18 11	
1796. 14 November	Clare - - -	H. Morgan -	65 16 5	1797. 5 April -	10 16 1
1796. 16 November	Amphill - - -	John Ruffell -	12 8 2	1797. 5 April -	0 0 2
1797. 23 March	Rumford - - -	Isaac Palmer -	150 11 9	1797. 5 July -	0 15 6
1797. 10 October	Oxford - - -	Richard Weston -	268 19 11	1798. 5 January	33 9 0
1797. 12 December	Tetbury - - -	Edward Scollar -	110 19 3	1798. 5 July -	0 10 2

£. s. d. | 1798. 5 April - | £. s. d. |
 173 8 1

DEBATES.

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[illegible]

POST-OFFICE ARREARS in England; &c.—*continued.*

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
1798. 31 July	-	-	£. s. d. 33 11 0	— —	£. s. d. 33 11 0
1798. 3 September	Chichester	— Carlton	85 12 5	1799. 5 January 69 0 0	16 12 5
1798. 5 November	Middlewich	- Anne Howard	44 13 0	— —	44 13 0
1798. 30 November	Chepflow	- Walter George	56 17 0	— —	56 17 0
1798. 1 December	Thetford	- — Parker	73 14 9	— —	73 14 9
1799. 5 January	Luton	- Mary G. Burr	76 19 0	— —	76 19 0

Total £. 2,147 1 7 $\frac{1}{2}$

Total Irrecoverable Debts, £. 863 3 4

10th April 1799.

Examined per

THOMAS CHURCH,
Deputy Accountant General.

POST-OFFICE ARREARS in England; &c.—continued.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Prefent Arrears.
			£. s. d.	£. s. d.	£. s. d.
1774. 18 January	Rumsey	William Cole	81 3 5	—	81 3 5
1774. 3 August	Lynn	Matthew Mills	152 1 3	1776. 5 January	1 0 0
1775. 14 November	Northop	John Jones	154 11 9	1776. 5 April	106 8 7
1779. 5 January	St. Austle	James Drew	16 3 7	1779. 5 July	1 3 7
1779. 5 January	Hythe	Thomas Green	0 0 4	—	0 0 4
1779. 3 February	Malden	Sufanna Curtis	1 5 2	—	1 5 2
1780. 5 January	Ilminster	John Trent	43 19 3	1780. 5 April	26 10 3
1780. 5 January	Stonecrouch	John Lambert	8 5 6	—	8 5 6
1780. 10 October	Stonecrouch	Edward Fry	1 5 9	—	1 5 9
1782. 31 January	Wells, Norfolk	Anne Howell	85 14 2	—	85 14 2
1782. 18 March	Chichester	Samuel Williams	47 6 3	—	47 6 3
1782. 15 July	Buxton	Jonas Fox	10 14 1	—	10 14 1

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POST-OFFICE ARREARS in England; &c.—*continued.*

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt.	SUMS received.	Present Arrears.
			<i>£. s. d.</i>	<i>£. s. d.</i>	<i>£. s. d.</i>
1783. 5 January	Carmarthen	William Williams	163 0 4	1783. 10 October 1784. 5 July	138 10 0 14 2 7
					10 7 9
					152 12 7
1783. 27 February	Braintree	William Wood	0 6 8	—	0 6 8
1784. 9 May	Alnwick	Elizabeth Turnbull	25 19 8	—	25 19 8
1784. 5 July	Northop	William Sellon	16 11 2	1785. 5 January 10 October	11 19 6 4 11 0
					0 0 8
1787. 20 October	Sodbury	Simon Gainsford	0 3 9	—	0 3 9
					407 15 7

The Solicitor reports the above Debts irrecoverable in the Bye Letter Office, amounting to 407*l.* 15*s.* 7*d.*

1783. 27 April	Jedbury	John Ledgeringham	<i>£. s. d.</i> 26 4 9	1784. 5 January	<i>£. s. d.</i> 24 10 0	<i>£. s. d.</i> 1 14 9
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POST-OFFICE ARREARS in England; &c.—*continued*.

DATE.	TOWN.	Deputy Postmasters' Names.	Original Debt	SUMS received.	Present Arrears.
1798. 13 June	Blackburn	Thomas Hall	£. s. d. 376 14 5	1798. 10 October £. s. d. 371 2 1	£. s. d. 5 12 4
1798. 31 July	Prefcott	Mary Naylor	5 2 6	—	5 2 6
1798. 3 September	Chichester	William Carlton	127 4 6	1799. 5 January 125 0 0	2 4 6
1798. 6 November	Middlewich	Anne Howard	204 4 10	—	204 4 10
1798. 30 November	Thetford	James Parker	35 9 9	—	35 9 9
1798. 30 November	Chepstow	Walter George	125 17 4	—	125 17 4
				Bye Letter Office	768 3 2

April 10th, 1799.

Examined *per* THOMAS CHURCH,
Deputy Accountant General.

(8.)—No. 2. POST-OFFICE—SCOTLAND.

An ACCOUNT of the Total Amount of ARREARS due on 5th of January 1799, from the Officers of the POST-OFFICE in Scotland, for twenty-five Years preceding that Date; distinguishing the Names of such Officers, and in what Situation they are or were employed, the Sums originally received from them, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof.

Deputy Offices.	Postmasters' Names	When Contracted.	General Office Arrear.	Bye Letter Arrear.	Arrears Recovered.	When Recovered.	Irrecoverable.	Recoverable.
			£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Auchinarras	Adam Henderson	5th July 1774	4 5 8	8 18 6	—	—	4 5 8	—
Thurso	Balfour Stewart	5th July 1775	—	167 1 11	—	—	8 18 6	—
Campbeltoun	Peter Stewart	10th October 1775	—	—	49 9 11	4th July 1777	117 12 0	—
Lanark	James Simpson	—	3 12 4	—	3 12 4	31st July 1776	—	—
Kinghorn	John Saunders	5th January 1778	—	0 17 4	—	—	—	—
Tain	Henry Munro	5th July 1778	—	65 6 4	—	—	0 17 4	—
Stranraer	James Rofs	—	61 1 3	37 1 8	—	—	65 6 4	—
Inverness	Robert Warrant	—	—	108 2 0	—	—	—	—
Portmacroish	Donald Stewart	—	3 19 8	—	3 19 8	11th May 1779 17th and 24th May, and 26th Nov. 1779. 5th July and 8th December 1779	—	—
Stagchall	Thomas Scott	5th July 1779	12 1 11	—	—	—	12 1 11	—
Banboufe	John Chisholm	5th April 1776	0 1 11	—	0 1 11	6th July 1779	—	—
Elgin	Robert Ledlie	5th April 1797	17 2 11	—	17 2 11	21st July 1779	—	—
Fochabers	W. Chalmers	—	1 16 7	27 3 5	29 0 0	8th October 1779	—	—
Campbeltoun	Dugald Campbell	—	12 11 2	5 7 2	17 18 4	10th November 1779	—	—
Kello	John Waldie	5th July 1780 and 1783	12 1 4 8	0 16 11	—	—	12 18 3	—
Sconcer	Murdoch McPhie	5th July 1780	5 5	7 4 11	5 5 8	28th January 1781	—	—
Glenluce	W. Foddyh	5th July 1780	—	0 7 11	7 4 11	27th September 1781	—	—
Stronitlan	Abraham McLean	5th January 1782	—	—	0 7 11	15th May 1782	—	—

Account of the Total Amount of Arrears of the Post-Office in Scotland, &c.—continued.

Deputy Offices.	Postmasters' Names.	When Contracted.	General Office Arrear.	Bye Letter Arrear.	Arrears Recovered.	When Recovered.	Irrecoverable.	Recoverable.
Wigton	James Hannay	5th January 1785	£. s. d. 27 1 9	£. s. d. 36 12 9	£. s. d. 83 14 6	16th April 1785, and 29th December 1791	£. s. d.	£. s. d.
Sconcer	James Mc Donald	5th July 1785	3 9 4	—	3 9 4	18th January 1786		
Dunvegan	Donald Shaw	5th July 1785	13 0 5	—	13 0 5	5th September 1786		
Killyth	Alex. Maxwell	5th July 1786	0 14 1	5 4 2	5 18 3	16th March 1787		
Aberdour	Marg. Morison	5th May 1787	6 4 3	—	6 4 3	29th January 1794		
Dunkeld	Frederick Cierar	5th July 1788	16 2 0	5 18 9	22 0 9	2d December 1789		
Portnacloith	John Stewart	10th October 1788 and 5th January 1789	7 18 4	13 2 11	—	—	21 1 3	
Thornhill	Robert Kilpatrick	10th October 1788	—	5 13 1	5 13 1	17th May 1791		
Douglas	George Black	5th January 1790	9 9 5	—	9 9 5	5th July 1791		
Annan	Michael Robinson	5th January 1790	23 15 10	70 3 9	93 19 7	18th February, 24th March, 1790, 28th January, 1794, 21st March, and 10th December, 1798		
Dunbeath	John McBeath	5th April 1782	1 0 7	2 11 4	3 11 11	23d February 1790		
Carlisle	Joseph Gill	5th January 1786	6 8 8	9 19 7	16 18 3	5th April 1790		
Elgin	George Brown	5th January 1790	79 1 10	48 17 2	127 19 0	15th May 1790, and 9th March, 1791		
Gathoufe	John Mc Croffie	5th April 1790	—	123 19 3	123 19 3	5th January, and 27th June, 1791		
Ayr	W. Mitchell	27th July 1789	180 9 8	233 18 1	434 7 9	17th February 1791		
Nairn	Alexander Inglis	5th April 1790	18 1 6	9 4 8	27 6 2	4th March 1791		
Dumfries	May Gilchrist	10th October 1788	—	31 10 0	31 19 0	5th March 1791		
Borrowtowneils	James Glaisford	5th July 1790	—	38 8 2	—	—	8 8 2	
Aberdour	John Stewart	5th July 1790	14 7 8	—	—	—	14 7 8	

DEBATES.

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Account of the Total Amount of Arrears of the Post-Office in Scotland, &c.—*continued*.

Deputy Offices.	Postmasters' Names.	When Contracted.	General Office Arrear.	Bye Letter Arrear.	Arrears Recovered.	When recovered.	Irrecoverable.	Recoverable.
Dunvegan - -	John Thom	5th April 1798	£. s. d. 12 16 4	£. s. d. 5 7 6	£. s. d. 18 3 10	18th July 1798 - -	£. s. d. —	£. s. d. —
Gatehouse of Fleet - -	John Kelly	5th July 1798	—	162 4 11	4 4 0	5th January 1799 -	—	158 0 11
Thornhill - -	John Kellock	5th July 1798	55 10 5½	79 3 10	—	—	34 14 3½	100 0 0
Tarbert - -	John Mc-Lulich	10th October 1798	2 11 10	128 9 11	—	—	—	131 1 9
			1,674 8 8	2,246 5 10	2,453 0 8½	—	557 14 5½	909 18 10

ABSTRACT.

General Office Arrear	—	—	—	—	—	£. s. d. 1,074 8 2
Bye Letter Arrear	—	—	—	—	—	2,246 5 10
						3,920 14 0

Of which there has been recovered
And there is supposed recoverable (a great part of which has been actually
recovered since 5th January 1799)

£. s. d. 2,453 0 8½	909 18 10	3,362 19 6½
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So that there remains of Arrear altogether irrecoverable, during the space of 25 years . . .

557 14 5½

(9.)

An ACCOUNT of the Total Amount of the BALANCES due on the 5th Day of January 1799, from the several Persons employed in receiving or collecting the Revenues of the CROWN LANDS, for twenty-five Years preceding that Date, &c.

Total amount of the Balances due as above from the several Receivers General for all the counties of England	£.	s.	d.
— — — —	13,172	5	2 $\frac{1}{4}$
	Whereout		
Deduct surplus due to the Receiver General of Chester	685	9	11 $\frac{1}{2}$
There remains	12,486	15	3
Total amount of the balances due as above from the Receivers General of North and South Wales —	2,551	18	0 $\frac{1}{2}$
	15,038	13	3 $\frac{1}{2}$

Auditor's Office,
Land Revenue,
3d April 1799.

RICHARD GRAY,
D. Auditor for the Counties of England.
JOHN FENWICK,
D. Auditor for the Principality of Wales.

(10.)

An ACCOUNT of the Total Amount of the BALANCES due on the 5th Day of January 1799, from all Persons whose Accounts have been examined by the Comptrollers of the Accounts of the ARMY, and reported upon to the Treasury, during the present War; distinguishing the Names of such Persons, and in what Capacity they are or were employed; the Sums originally reported to be due from them, and when; and the Amount and Dates of the Payments which have been made in Discharge thereof;

So far as relates to the Office of the Comptrollers of the Accounts of the Army.

Names of Persons whose Accounts have been examined.	In what Capacity they were employed.	Sums originally reported to be due from them, and when.	Amount and Date of the Payments which have been made in Discharge thereof.
Messrs. Harman, Hoare, and Co.	Employed to remit Prussian subsidy.	£. s. d. 2,588 5 8 26th March 1795.	11th Aug. 1795.
Messrs. Fluyder and Maitland	Employed to sell cloths, the property of the Public.	£.2,633 16 2 And the value of 96 $\frac{1}{2}$ pieces of cloth unfold, 9th January 1796.	7th June 1799.

JOHN DICK,
VOL. IX.

JOHN MARTIN LEAKE,
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(11.)—An ACCOUNT of all BALANCES certified, by the Commissioners for auditing the Public Accounts, to the Treasury, upon Accounts delivered into their Office since the 5th of July 1785, previous to the Examination of such Accounts; as also, of the SUMS received or recovered previous to the said Accounts being stated to

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
B. W. Barr, Esq.	Purveyor of Hospitals in Canada, from 1st of January 1776 to 16th September 1784	Declared	847 17 8	— —
Colonel John Bradstreet,	Quartermaster-general in North America for five years, to the year 1760	Declared	— —	— —
Samuel Bean, Esq.	Commissary of Accounts and Commissary of Musters to the Southern Army in North America, between 15th December 1781 and 30th September 1783	Declared	96 5 3	— —
Major D ^r . Brehm,	Barrackmaster-general at Quebec, from 26th June 1779 to 24th December 1783	Declared	— —	211 4 5½
Will. Burke,	Late Acting Commissary-general in the island of Grenada, from 25th August 1785 to 12th of December 1793	Depend- ing	195 14 11	— —
Thomas Bullock, Esq.	Agent for Senegambia, from 24th June 1775 to 24th June 1783, (final)	Declared	378 18 11	— —
Captain John Barnes,	Deputy Quartermaster-general in Canada one year, to 24th of December 1786	Declared	181 12 6	— —
The Earl of Balcarras,	For expenditures in the island of Jersey, from 24th October 1793 to 15th of October 1794	Depend- ing	2,339 7 9	— —
Lieut. Colonel Ferdin. Beckwith,	Deputy Quartermaster-general on the Continent, from 9th March 1795 to 24th May 1796	Depend- ing	134 0 7½	— —
Robert Bissett, Esq.	Commissary-general for supplying bread, wood, straw, &c. to the troops encamped in the North East district, under the command of General Sir William Howe, to the end of the campaign 1795.	Depend- ing	407 18 4	— —

the Treasury, or declared; together with the Balances due to the Public upon such declared Accounts, and also of the Money paid into the Exchequer since the Declaration of the said Accounts; as appears by Documents in the Possession of this Office, up to the 5th of January 1799.

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July, 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
16th Jan. 1786. 700 0 0	17 2 8	—	17 2 8	23d August 1792 17 2 8
—	3,433 17 5	—	3,433 17 5	
—	265 13 0	—	265 13 0	
—	1,745 18 0½	—	1,745 18 0½	
—	—	—	3,164 4 6½	
—	251 5 0	—	251 5 0	26th May 1792 251 5 0

Account of all Balances certified by the Com

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Account delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Right Hon. Lord Viscount Barrington; Lieut. Colonel Tho. Brady,	Treasurer of the navy, from 1st January to 9th August 1765 Major Commandant at St. John's, Newfoundland, from 10th September 1786 to 30th September 1787	Declared	1,914 6 8½	— —
Will. Brummell, Esq.	Late Agent for paying the out-pensioners of Chelsea Hospital half a year, to 24th of June 1794 (final)	Declared	Even and	Quit.
James Bruce, Esq.	Lieutenant-Governor of Dominica, for contingent expences, from 10th July 1789 to 23d November 1790	Declared	25,922 17 9½	
C. Colonel Geo. Clerk,	Barrackmaster-general in North America, from 1st April 1776 to 30th June 1780	Depend- ing	200 17 2½	— —
Lieut. Colonel Wil. Crobie,	Barrackmaster-general in North America, from 1st July 1780 to 31st March 1783	Declared	313 1 8½	— —
John Campbell, Esq.	Superintendent of Indian affairs, from 8th October 1775 to 22d October 1784, and from thence to 24th of June 1785	Declared	341 4 0	— —
Dr. John Campbell, Dav. Campbell, Esq.	Agent for Georgia, one year, to 20th June 1775 Commissioner of stores and provisions, on an expedition to the West Indies in the year 1744	Depend- ing	452 6 6½	
Tho. Cheap, Esq.	Commissioner of stores in the year 1760	Declared	3,349 8 4	— —
Messrs. Colebrooke, Nesbitt, Colebrooke, and Franks,	Contractors for victualing the forces in North America, from 1760 to 1765	Declared	— —	— —
Messrs. Colebrooke and Nesbitt,	Contractors for victualing the forces at Guadaloupe, from 27th August 1760 to 31st May 1762	Declared	— —	— —
		Stated to the Treasury	— —	47,607 7 10
		Stated to the Treasury	— —	824 13 10

missioners for auditing the Public Accounts; &c.—continued.

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— — —	— — —	— — —	2,914 13 5 ³	6th June 1792 2,914 13 5 ³
— — —	700 2 7	— — —	700 2 7	
20,000 0 0 Paid to the Pay- master-general of the Forces, the 11th Nov. 1796	5,950 15 6	5,927 2 0	Even and Quit.	
2d August 1786 313 1 8 ⁴	140 2 4 ¹	140 2 4 ¹	Even and Quit.	
— — —	955 7 0 ⁴	955 7 0 ⁴	Even and Quit.	
— — —	— — —	3,255 0 0	20 11 4 ¹	2d April 1791 20 11 4 ¹
— — —	988 9 9 ¹	— — —	988 9 9 ¹	
— — —	1,250 5 5	— — —	1,250 5 5	
— — —	58,520 5 6 ¹			
— — —	929 13 9			

Account of all Balances certified by the Com-

NAME.	SERVICES.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Messrs. Colebrooke and Nelbitt,	Contractors for victualing the garrison at Louisbourg, from 25th June 1759 to 26th July 1761	Stated to the Treasury	19,897 5 7	— —
Daniel Chamier, Esq.	Late Commissary-general in North America, between 25th May 1774 and 24th May 1777	Declared	— —	— —
Major-general Gabriel Christie,	Late Quartermaster-general in North America, from 27th April 1757 to April 1766, and afterwards for the year 1776	Stated to the Treasury	— —	2,817 11 8½
Major John Carden,	Assistant Quartermaster-general at Montreal, between 2d June 1775 and 25th April 1777	Declared	193 19 1	— —
Colonel Cornelius Cuyler,	Quartermaster-general to the forces under the command of General Mathew in the Leeward and Charibbee Islands, between 25th June 1782 and 30th of September 1784	Declared	532 6 1	— —
John Cowan, Esq.	Acting Agent for the province of East Florida, from 24th June 1782 to 24th June 1786	Declared	405 1 11	— —
Jonat. Clarke, Esq.	Late Commissary to the Army under General Burgoyne, from 1777 to June 1781	Depending	463 5 9	— —
Andrew Clinton, Esq.	Barrackmaster at Plymouth Dock, one year, to 24th December 1788	Declared	152 11 3	— —
Briga.-general Cornelius Cuyler,	Quartermaster-general to the forces in the Leeward and Charibbee Islands from 19th April 1788 to 24th March 1793	Declared	186 8 8½	— —
John Craigie, Esq.	Commissary-general in Canada, and Secretary to General Hope, from 25th June 1784 to 24th December 1786	Declared	— —	254 6 5

Commissioners for auditing the Public Accounts; &c.—continued.

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— —	27,611 14 13	— —	— —	— —
— —	17,608 13 11	— —	9,467 10 4	— —
— —	18,517 6 84	— —	— —	— —
— —	371 2 74	— —	145 3 1	— —
19th Aug. 1786 532 6 1	384 12 84	— —	384 12 84	— —
— —	— —	— —	351 11 11	23d Feb. 1792 351 11 11
— —	152 11 3	— —	152 11 3	11th April 1791 152 11 3
— —	1,432 9 11	— —	1,432 9 11	— —
— —	332 19 9	— —	332 19 9	— —

Account of all Balances certified by the Com-

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Edward Codrington, Esq.	Contractor for victualing the forces in West Florida, between 24th August 1771 and 24th June 1775	Declared	3,052 19 10	— —
John Charlton, Esq.	Agent for regimental infirmaries, from 25th of December 1789 to 24th of June 1792	Declared	— —	28 1 9
The Hon. J. Cockrane, D.	Deputy Commissary in North Britain, during the campaign 1798	Depending	873 15 3½	
Major-general William Dalrymple,	Quartermaster-general at New York and Carolina, from 1st April 1780 to 30th June 1782	Stated to the Treasury	600 14 1½	— —
Campbell Dalrymple, Esq.	Governor of Guadeloupe, from 30th Jan. 1761 to 6th July 1763	Declared	— —	— —
Major Abraham D'Aubant,	Commanding Engineer in North America, from 6th May 1776 to 31st May 1782	Declared	Even and	Quit.
Sir John Dal-ling,	Governor of Jamaica, from 23d July 1777 to 1st January 1782	Declared	300 0 0	— —
John Durand, Esq.	Contractor for victualing the troops in the Ceded Islands, pursuant to contract, dated 24th July 1770	Declared	Even and	Quit.
A. S. De Peyser, Esq.	Expences incurred at the Upper Posts in Canada under his command, between 1st May 1775 and the 24th Dec. 1784	Declared	Even and	Quit.
John Dalley, Esq.	Secretary to the Commissioners for inquiring into the amount of the emoluments of officers of the Customs, from 18th August 1789 to 24th of September 1792	Declared	18 6 8½	— —
Sam. Drewry, Esq.	Commissary-general to the Army under the command of Major-general W. E. Doyle, between 25th August 1795 and 24th January 1796	Depending	1,273 11 2	

missioners for auditing the Public Accounts; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— —	5,478 18 2	— —	5,478 18 2	
— —	— —	— —	271 0 6	
— —	341,540 15 8½			
— —	9 11 9½	— —	9 11 9½	
— —	297 18 11½	— —	297 18 11½	
31st July 1787 1,359 12 2½	1,330 10 1½	— —	244 19 1½	
— —	27,810 1 4	— —	27,630 11 4	
— —	1,131 2 1½	— —	1,131 2 1½	
— —	12 0 8½	— —	12 0 8½	

Account of all Balances certified by the Com.

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Lieut.-colonel Tho. Durell,	Assistant Commissary at Bremen, from 1st September 1793 to 1st January 1797	Depend- ing	396 9 3	
Nathaniel Day, Esq.	Commissary-general in Canada, between 25th of May 1776 and 24th September 1784	Declared	— —	2,365 9 2
Messrs. Davidsons and Graham,	Account of bills of exchange drawn on them by Colonel Crawford, in the year 1797	Depend- ing	12 18 0	
E. Sir Gilbert Elliot, Bart.	Treasurer of the Chamber, from 10th October 1769 to 5th of April 1770	Declared	5,685 10 6½	— —
F. Matthew Forster, Esq.	Commissary of stores and provisions in the Leeward Islands, from 24th March 1780 to 24th April 1782	Declared	633 17 7	— —
A. Fletcher, Esq.	Lord Justice Clerk, for the public services in the years 1746 and 1747	Declared	— —	363 18 7
Sir S. Fludyer, Adam Drummond, and Moses Franks, Esquires,	Contractors for victualing the forces in North America, from 18th April 1764 to 6th August 1768	Stated to the Treasury	37,000 0 0	— —
Major-general Henry Edward Fox,	Quartermaster-general to the army on the Continent, in the years 1793, 1794, and 1795	Depend- ing	276 10 9½	— —
G. Right Hon. George Grenville,	Treasurer of the navy, from 1st January to 2d June 1762	Declared	3,945 14 6	— —
Rob. Gordon, Esq. deceased,	Late Commissary for shipping and storing provisions at Cork, between 6th April 1776 and 5th January 1780	Declared	— —	132 3 5½
H Right Hon. Tho. Harley, and Henry Drummond, Esq.	Contractors for remitting money to North America, from 1st January 1782 to 17th June 1783	Declared	42,716 6 6	— —

Commissioners for auditing the Public Accounts; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— —	27,318 0 1½	— —	25,691 9 5	
— —	— —	— —	5,725 15 6½	
8th July 1784, and 15th March 1787 633 17 7	1,410 4 8½	— —	1,410 4 8½	
— —	143 1 3	— —	143 1 3	
— —	25,822 13 3			
3d January 1798 276 10 9½				
— —	— —	— —	3,984 6 5	
— —	41,560 18 11½	— —	41,560 18 11½	
— —	49,847 10 10	49,847 10 10	Even and Quit.	

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Account of all Balances certified by the Com.

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
John Adam Frederic Heffe,	Hospital expences from 1758 to 1764	Declared	493 12 8	— —
Lieut.-general Frederick Hal- dimand,	Military Governor at Three Rivers, between 25th April 1762 and 6th July 1765, and as Brigadier-general commanding in the Southern district of North America, between 24th March 1767 and 24th March 1773	Stated to the Treas- ury	2,643 3 11½	— —
Lord Viscount Howe,	Commissioner for restoring peace in North America, for contingent expences, &c. from 30th April 1777 to 6th June 1778	Declared	825 9 0	— —
The Right Hon. Lord Heathfield, John Hatfell, Esq.	Governor of Gibraltar, from 1st June 1777 to 31st May 1787	Declared	Even and	Quit.
	Expences of printing the Journals of the House of Commons, from 6th October 1784 to 14th May 1789	Declared	300 2 1	— —
Ditto ditto	Between 16th February 1796 and 6th February 1798 (final)	Declared	214 9 3	— —
W. O. Hud- dleston, Esq.	Major Commandant at St. John's, Newfound-land, between 20th of October 1783 and 20th of October 1784, and between 20th October 1785 and 20th October 1786	Declared	Even and	Quit.
Brigadier-ge- neral Henry Hope (the ex- ecutors of) Edward Hol- land, Esq.	Late Quartermaster-general to the Army in Canada, from 1783 to 1785	Depend- ing	3,569 5 11½	— —
	Receiver-general of the deduction of one shilling in the pound, from 5th April 1779 to 9th June 1780	Declared	5,384 16 3½	— —
Right Hon. Lord Holland,	Paymaster-general of the forces, half a year to 24th of June 1765	Declared	54,736 7 0	— —

DEBATES.

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missioners for auditing the Public Accounts; &c.—continued.

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
14th Dec. 1786 493 12 8	932 2 11	— —	932 2 11	
23d Nov. 1785 2,643 3 11½	1,678 8 2½			
— —	839 6 11½	— —	819 0 5½	6th Dec. 1786 819 0 5½
— —	495 6 2½	— —	495 6 2½	6th Nov. 1790 495 6 2½
— —	179 16 1	— —	179 16 1	4th August 1789 179 16 1
12th March 1798 192 16 9	Even and Quit.	— —	Even and Quit.	
— —	595 5 10	— —	595 5 10	
28th Jan. 1798 3,372 19 9				
— —	— —	— —	5,233 15 2½	
— —	— —	20,000 0 0	53,059 11 3	

Account of all Balances certified by the Com-

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Henry Hughes, Esq.	Printing General Index to the Journals of the House of Commons, between 30th June 1778 and 4th March 1793			
Frederic William Hecht,	Late Commissary-general in North America, from 28th June 1779 to 16th August 1786	Declared	40 17 3	— —
Capt. Thomas Hartcup,	Late commanding Engineer in North America, between the years 1779 and 1784	Depend- ing	1 19 1½	
I.		Depend- ing	11 10 7	— —
George Johnstone, Esq.	Late Governor of West Florida, between June 1764 and March 1767	Declared	— —	1,694 0 8½
Sir John Johnson, Bart.	Superintendent and Inspector-general of Indian affairs, between 25th September 1782 and 24th June 1784	Depend- ing	3,141 2 7	
Messrs. James Smith, Raynes, and Atkinson,	Contractors for supplying the army in Canada with provisions in the year 1778 (final)	Declared	Even and	Quit.
Colonel Alexander Innes,	Inspector-general of provincial forces in North America, between 29th January 1777 and 1st March 1790	Stated to the Treas- ury	787 0 0	— —
Val. Jones, Esq.	Commissary-general in the Leeward Islands from 24th June 1790 to 30th November 1798	Depend- ing	5,909 14 8½	— —
K.		Depend- ing	1,057 16 10½	
Robert Knox, Esq.	Late Agent for the province of East Florida, from 1773 to 1783			
Philip Gidley King, Esq.	Lieutenant-governor of Norfolk Island, for contingent expences in the years 1791, 1792, and 1796	Declared	66 11 6	— —
I.				
Henry Charles Litchfield,	Secretary to the Commissioners of East Florida claims, from 6th September 1786 to 22d December 1789	Declared	141 10 10½	— —
Lieut.-general Leslie,	Commander of the troops in Virginia, two years to November 1782	Declared	28 7 0	— —

Commissioners for auditing the Public Accounts; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— — —	19 4 9	19 4 9	Even and Quit.	
29th Dec. 1797 11 10 7				
— — —	179 19 0½	179 19 0½	Even and Quit.	
— — —	1,128 9 3	—	1,128 9 3	
— — —	1,268 10 3½			
2d January 1799. 6,500 0 0				
— — —	66 11 6	—	66 11 6	
— — —	80 16 10½	—	80 16 10½	19th Nov. 1790 80 16 10½
— — —	143 8 0	—	143 8 0	

Account of all Balances certified by the Com-

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Account delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Charles Lutwidge, Esq.	Receiver-general of the Isle of Man, two years and three quarters to 10th October 1784	Declared	5,384 12 3½	— —
William Leyborne Leyborne, Esq.	Late Governor of Grenada, between 1st November 1771 and 16th April 1775	Declared	— —	138 6 5
M. Robert Mackenzie, Esq.	Paymaster of provincial forces in North America, from their commencement to 24th June 1778	Declared	16,562 19 10½	— —
Robert Melville, Esq.	Lieutenant-governor of Gnadaloupe, between 25th February 1765 and 6th May 1772	Stated to the Treasury	— —	4,475 15 1½
The Hon. General James Murray,	Commander in Chief at Minorca, from 15th April 1778 to February 1782	Declared	69 9 10½	— —
Rich. Murray, Esq.	Deputy Barrackmaster-general at Quebec, three years, to 30th of June 1779	Declared	596 14 2½	— —
Captain John Montrelor,	Chief Engineer in North America, from 1st October 1768 to 30th September 1778	Declared	Even and	Quit.
William Merry, Esq.	For the value of transports taken on their passage to Gibraltar, laden with fuel for the use of that garrison in 1783	Declared	89 18 10	— —
Kender Mafson, Esq.	Contractor for victualing the forces in East-Florida, &c. between 24th February 1778 and 24th June 1780	Declared	— —	9,131 13 8
Lieut.-general Eyre Massey,	Commanding Officer in Nova Scotia, in the years 1766, 1767, and 1768	Depending	225 3 1	— —
John Maccomb, Esq.	Paymaster to the provincial forces with General Burgoyne, from 27th of September 1777 to 6th of March 1778	Declared	— —	1,316 7 8
Capt. Gother Mann,	Commanding Engineer in Canada, between 1st June 1785 and 24th December 1786	Declared	245 15 0	— —

missioners for auditing the Public Accounts ; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— — —	— — —	5,000 0 0	774 17 0½	
— — —	3,533 18 0¼	— — —	3,533 18 0¼	
15th Nov. 1784 15,970 10 0	1,796 0 5¾	1,796 0 5¾	Even and Quit.	
— — —	23,428 16 8½	— — —		
— — —	8,369 19 2¼	— — —	7,804 0 0¼	
— — —	514 14 0	— — —	514 14 0	11th March 1794 514 14 0
— — —	50,321 9 0½	— — —	48,306 5 1½	
— — —	89 18 10	— — —	58 2 4	10th Nov. 1786 58 2 4
— — —	20,315 8 10	— — —	20,315 8 10	
— — —	61 14 1½	— — —	40 1 7½	
— — —	207 5 9	— — —	207 5 9	

Account of all Balances certified by the Com-

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Lieut. William Macar-mick,	Governor of the Island of Cape Breton, from 10th October 1787 to 10th September 1794	Depend- ing	287 15 4½	
General Ed-ward Mathew,	Commander in Chief of the forces in the Lee-ward and Charibbee islands, between 26th October 1781 and 24th July 1784; also be-tween 20th October 1787 and 24th Decem-ber 1792	Stated to the Trea- sury	Even and	Quit.
Sir Thomas Mills,	Receiver-general of the province of Quebec, between 31st October 1787 and 31st August 1789	Declared	— —	12,156 3 6
Hugh Mont-gomery, Esq.	Inspector of military roads in North Britain, within the year, to 31st December 1794 (final)	Declared	571 19 1	— —
John Morri-son, Esq.	Deputy Commissary-ge-neral in North Ame-rica, from 8th Decem-ber 1776, to 14th of December 1782	Declared	— —	591 19 1½
Charles Mason, Esq.	Commissary-general of Accounts to the Army lately serving on the Continent, from 21st June 1793 to 21st Sep-tember 1797	Depend- ing	514 17 6	
John Mayor, Esq.	Late Superintendent of His Majesty's Stationary Office, from 15th Fe-bbruary 1798 to 31st of May following	Depend- ing	348 13 7	
Adam Murray, Esq.	Purveyor of the General Hospital at Martinico, from 5th August 1795 to 13th February 1796	Depend- ing	1,045 2 4	
N. Messrs. Nes-bit, Drum-mond, and Franks,	Account of Victualling North America, pur-suant to contract, dated 14th July 1766, from 12th January 1767 to 24th April 1778	Stated to the Trea- sury	48,100 0 0	— —
Lieut.-colonel Henry Nettles,	For the purchase of horses in America, in the years 1795 and 1796	Depend- ing	1,859 16 7	

missioners for auditing the Public Accounts, &c.—continued.

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July, 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— —	11,588 15 10			
— —	— —	— —	18,504 2 8½	
— —	953 13 0½	— —	953 13 0½	
— —	1,667 4 4½	— —	1,127 13 3½	
— —	95,252 3 11			

Accounts of all Balances certified by the Com.

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
P. Peter Paumier, Esq.	Acting Commissary-general in North America, from 20th November 1781 to 27th February 1783	Declared	1,415 16 6½	— —
Lieut.-colonel Rob. Pringle,	Account of subsistence of Newfoundland volunteers, from 1780 to 1782	Declared	Even and	Quit.
Walter Paterson, Esq.	Governor of the Island of St. John, from 1st of January 1780 to 2d June 1787	Stated to the Treasury	— —	1,054 18 0
R. Lieut.-general James Robertson,	Barrackmaster-general in North America, from 1st May 1765 to 30th June 1766	Declared	808 16 10½	— —
George Ramus, Esq.	To pay sundry persons for damages sustained by them on evacuating the Musquito shore, in consequence of a convention entered into by His Majesty and the King of Spain in the year 1786	Declared	2,833 8 0	— —
Thomas Rudford, Esq.	Barrackmaster-general to the forces in Corsica, from 6th of November 1795 to 24th June 1796	Depending	614 9 7	— —
Right Hon. Rich. Rigby,	Paymaster-general of the forces, from 25th of December 1781 to 24th of April 1782	Declared	151,771 9 1½	— —
Henry Rudyard, Esq.	Late Engineer in Canada, in the years 1784 and 1785	Depending	513 0 0	— —
S. John Stephenson, Esq.	Contractor for victualing Nova Scotia, between 28th October 1774 and 21st April 1778	Declared	— —	— —
John Stuart, Esq.	Purveyor of Hospitals, two years, to 24th April 1784	Declared	Even and	Quit.
John Smith, Esq.	Secretary to Sir Henry Clinton, when Commander in Chief in North America, from 6th July 1776 to 25th August 1778	Declared	10 0 0	— —

missioners for auditing the Public Accounts; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July, 1785.	MONEY Paid into the Exchequer between the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
— — —	2,619 5 0½	— — —	2,619 5 0½	
— — —	83 3 10	— — —	83 3 10	
— — —	468 10 1½			
— — —	10,077 16 1½	— — —	10,077 16 1½	
— — —	2,813 1 6	— — —	2,813 1 6	
— — —	— — —	— — —	151,783 3 6	
— — —	756 7 11	— — —	756 7 11	13th Mar. 1786 756 8 0
— — —	323 18 2	— — —	323 18 2	
— — —	9 19 4½	— — —	9 19 4½	26th July 1787 9 19 4½

Account of all Balances certified by the Com.

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Joseph Smith, Esq.	Agent for the Bahama Islands, one year, to 1st January 1794 (final)	Declared	1,796 11 10½	— —
Sir Thomas Shirley, Bart.	For contingent expences of Dominica and the Leeward Islands, from 1st January 1775 to 17th June 1778	Depend- ing	38 4 9	— —
John Smith, Esq.	Paymaster of provincial forces, from 25th June 1778 to 24th June 1782	Declared	591 2 5½	— —
Richard Spiller, Esq.	Agent for Cape Breton, a year, to 24th June 1797 (final)	Declared	240 13 1½	— —
T. Messrs. Thom- linson, Han- bury, Colebrooke, and Nesbitt, General Wil- liam Taylor,	Contractors for remitting money to North Ame- rica, from 1756 to 1765	Declared	8,173 19 8	— —
Sir Robert Taylor,	For expenditures in East and West Florida, be- tween 1765 and 1768	Depend- ing	164 10 6	— —
Major-general Pat. Tonyn,	Paymaster for work done at the King's Bench and Fleet Prisons in the years 1780, 1781, and 1782	Declared	305 10 9	— —
The Right Hon. Charles Townshend, Colonel W. Twiss,	Governor of East Flo- rida, account of extra contingencies from 1773 to 1784	Stated to the Trea- sury	2,302 9 3	— —
	Treasurer of the Cham- ber, from 23d October 1760 to 5th April 1761	Declared	2,700 12 8½	— —
	Comptroller of works in Canada, between 1st of July 1776 and 30th June 1778, and as com- manding engineer there, from 1st of July 1778 to 30th June 1784	Declared	5,828 19 9½	— —
Charles Townshend, Esq.	Paymaster of interest to contributors to tontines 1789 (final)	Declared	220 11 0	— —
W. Peter Wolfe, Esq.	Purveyor of Hospitals at Guadaloupe, &c. from 30th June 1759 to 21st April 1763	Declared	— —	1 5 1

missioners for auditing the Public Accounts, &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts ex- amined and stated to the Treasury, since 5th of July, 1785.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts, since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
—	—	—	1,796 11 10½	
8th Jan. 1798 38 4 9				
26th Jan. 1784 570 0 3	2,519 10 3½	2,519 10 3½	Even and Quit.	
—	—	—	256 13 7½	18th August 1791, and 17th and 28th of August 1793, 14,683 19 10½
19th April 1787 4,173 19 8	14,683 19 10½	—	14,683 19 10½	
7th April 1787 124 10 6				
—	174 13 9	174 13 9	Even and Quit.	
—	15,135 7 6			
—	—	—	6,532 5 6½	
3d May 1787 3,735 9 5	1,015 19 6½	—	1,015 19 6½	3d Dec. 1798, 1,015 19 6½
—	220 11 0	—	220 11 0	
—	9 5 1	—	9 5 1	15th Dec. 1786 9 5 1

PARLIAMENTARY

Account of all Balances certified by the Com-

NAME.	SERVICE.	Progress.	BALANCES	
			Upon Accounts delivered into the Office of the Commissioners for auditing the Public Accounts, since 5th July 1785, previous to the Examination of such Accounts.	
			Indebted.	Surplusage.
			£. s. d.	£. s. d.
Captain William Wood,	Paymaster of incidental expences in the province of Quebec, one year, to 24th December 1784	Declared	1,560 0 4½	—
Henry Whitelock,	Acting Paymaster of contingencies at Nova Scotia, between 24th of April 1784 and 24th of April 1785	Depend- ing	185 19 9½	—
Daniel Weir, Esq.	Late Commissary-general in North America, between 23d May 1777 and 7th January 1782	Declared	10,030 5 5	—
Brook Watson, Esq.	Late Commissary-general to the Army on the Continent, from 29th of October 1795 to 1st of May 1798	Depend- ing	2,813 19 3	—
Y. Governor W. Young,	Contingent expences as Governor of Tobago, from 16th April 1775 to 1st May 1776	Depend- ing	525 3 4½	—
Dr. George Young,	Surgeon to the Hospital for the use of the troops at St. Vincent's, from 29th September 1777 to 24th June 1779	Declared	— —	774 16 9
		Total	506,395 19 3½	85,940 3 3½

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millioners for auditing the Public Accounts; &c.—*continued.*

MONEY Paid into the Ex- chequer previous to the Account being stated to the Treasury.	BALANCES Appearing due to the Public, upon Accounts, ex- amined and stated to the Treasury, since 5th of July, 1786.	MONEY Paid into the Exchequer be- tween the Stating and Declaration.	BALANCES Due to the Pub- lic upon declared Accounts since 5th of July 1785.	MONEY Paid into the Ex- chequer since the Declaration of the Accounts, as appears by Docu- ments in the Pos- session of the Office.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
20th March 1788 1,446 8 7	103 8 8½	—	103 8 8½	
—	12,043 10 5½	12,043 10 5½	Even and Quit.	
— —	366 11 6	—	325 13 6	
62,088 15 2½	954,407 9 1	104,858 1 0½	498,896 9 11	22,331 3 5½

Office for auditing the Public Accounts,
Somerset Place, 11th July, 1799.

BERNARD COBBE.

The Account of Balances certified, &c.—*continued.*

RECAPITULATION.

BALANCES upon Accounts delivered into the Office of the Commissioners for Auditing the Public Accounts since the 5th July 1785, previous to the Examination of such Accounts; viz:

	£.	s.	d.
Indebted — — — —	506,395	19	3 $\frac{1}{2}$
In Surplusage — — — —	85,940	3	3 $\frac{1}{4}$
Money paid into the Exchequer previous to the account being stated to the Treasury — —	62,088	15	2 $\frac{1}{4}$
Balances due to the Public upon Accounts examined and stated to the Treasury since 5th July 1785	954,407	9	1
Money paid into the Exchequer between the stating and declaration of Extraordinary Accounts, and previous to the declaration of Ordinary Accounts	101,858	1	0 $\frac{1}{4}$
Balances due to the Public upon declared Accounts since 5th July 1785 — — — —	499,896	9	11
Money paid into the Exchequer since the declaration of the Accounts, as appears by documents in the possession of the office — — — —	22,331	3	5 $\frac{1}{4}$

Office for auditing the Public
Accounts, Somerset Place,
11th July 1799.

BERNARD COBBE.

(12.) Total Amount of Sums paid in Discharge of Balances due to the Public upon DECLARED

(12.)

An ACCOUNT of the Total Amount of Sums paid in Discharge of Balances due to the Public upon DECLARED ACCOUNTS, to the 5th of January 1799, as far as the same can be made up, from Documents in the Possession of this Office: Which Payments are in Addition to those stated by the Commissioners for auditing the Public Accounts, on the 6th of April 1799.

NAME.	SERVICE.	Balances due to the Public, upon declared Accounts.	Dates of Payments in Discharge of Balances.	Sums paid in Discharge of Balances, as far as appears from Documents in the Possession of this Office.
B. Samuel Bean, Esq.	Commissary of Accounts, and Commissary of Musters to the Southern Army in North America, between 15th December 1781 and 30th September 1783 - - -	£. s. d.	£. s. d.	£. s. d.
Thomas Bullock, Esq.	Agent for Senagambia, from the 24th June 1775 to the 24th June 1783 (final) - -	265 13 0	14th April 1798 - - -	265 13 0
C. Daniel Chamier, Esq.	Late Commissary-general in North America, between the 25th May 1774 and 24th May 1777 - - -	3,164 4 6¼	{ 10th Aug. 1797 1,000 0 0 5th Jan. 1798 950 0 0 5th Oct. 1798 600 0 0	2,550 0 0
		9,467 10 4	21st Feb. 1794 - - -	9,467 10 4

Account of Sums paid in Discharge of Balances, &c.—continued.

NAME.	SERVICE.	Balances due to the Public, upon declared Accounts.	Date of Payments in Discharge of Balances.	Sums paid in Discharge of Balances, as far as appears from Documents in the Possession of this Office.
		£. s. d.	£. s. d.	£. s. d.
Major John Carden,	Assistant Quartermaster-general at Montreal, between the 3d June 1775 and 25th April 1777	145 3 1	29th Dec. 1797	145 3 1
John Charlton, Esq.	Agent for regimental infirmaries, from the 25th December 1789 to 24th June 1792	271 0 6	{ 20th March 1795 14th Sept. 1798 }	271 0 6
D.				
Major Abraham D'Aubant,	Commanding engineer in North America, from 6th May 1776 to 31st May 1782	297 18 11½	19th June 1795	297 8 11½
Sir John Dalling,	Governor of Jamaica, from 23d July 1777 to 1st January 1782	244 19 1½	{ 5th Jan. 1798 16th Feb. 1798 }	244 19 1½
John Durand, Esq.	Contractor for victualling the troops in the Ceded Islands, pursuant to contract, dated the 24th July 1773	27,630 11 4	{ 2d Feb. 98 9th ditto ditto }	27,630 11 4

			L. s. d.	L. s. d.	L. s. d.
John Dalley, Esq.	Secretary to the Commissioners for inquiring into the amount of the emoluments of officers of the customs, from 18th August 1789 to 24th September 1792	- - -	12 0 8½	27th Feb. 1795	- - -
Nathaniel Day, Esq.	Commissary-general in Canada, between the 25th May 1776, and 24th September 1784	- - -	25,691 9 5	26th Aug. 1796	- - -
E. Sir Gilbert Elliot, Bart.	Treasurer of the Chamber, from 10th October 1769 to 5th April 1770	- - -	5,725 15 6½	12th Jan. 1787	- - -
F. Mathew Forster, Esq.	Commissary of stores and provisions in the Leeward Islands, from the 24th March 1780 to the 24th April 1782	. . .	1,410 4 8½	{ 29th Dec. 1797 7th April 1798	700 - - 710 4 8½
G. Right Honourable George Grenville,	Treasurer of the Navy, from 1st January to 2d June 1762		3,984 6 5	25th May 1798	- - -
H. John Adam Frederic Hesse,	Hospital expences, from 1758 to 1764	. . .	932 2 11	{ 24th April 1789 5th May 1789 19th March 1790	389 14 5 129 - 7 413 17 11
Right Honourable Lord Holland,	Paymaster-general of the forces, half a year, to 24th June 1765	. . .	53,059 11 3	20th July 1798	- - -
					5,000 0 0

Account of Sums paid in Discharge of Balances, &c.—*continued.*

NAME.	SERVICE.	Balances due to the Public, upon declared Accounts.	Date of Payments in Discharge of Balances.	Sums paid in Discharge of Balances, as far as appears from Documents in the Possession of this Office.
		£. s. d.	£. s. d.	£. s. d.
L. Lieutenant-general Leslie	Commander of the troops in Virginia, two years, to November 1782.	143 8 0	23d August 1793	143 8 0
Charles Lutwidge, Esq.	Receiver-general of the Isle of Man, two years and three quarters, to 10th October 1784.	774 17 0½	2d July 1790	774 17 0½
M. Kender Mason, Esq.	Contractor for victualling the forces in East Florida, &c. between the 24th February 1778 and the 24th June 1780	20,315 8 10	10th Oct. 1791 2,000 — 10th Feb. 1792 1,000 — 31st August 1,000 — 23d November 1,000 — 11th Jan. 1793 3,000 — 15th February 1,000 — 19th April 1,000 — 17th Jan. 1794 4,959 — 14th February 1,000 — 7th Dec. 1798 1,000 —	16,959 0 0
John Macomb, Esq.	Paymaster to the Provincial forces with General Burgoyne, from the 27th Sept. 1777 to the 6th March 1778	40 1 7½	12th Oct. 1778	40 1 7½

DEBATES.

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P. Lieutenant-colonel Robert Pringle,	Account of subsistence of New- foundland Volunteers, from 1780 to 1782	£. s. d. 83 3 10	£. s. d. - - -	£. s. d. 83 3 10
R. Right Honourable Richard Rigby,	Paymaster-general of the forces, from the 25th December 1781 to the 24th April 1782	151,783 3 6	{ 30th Oct. 1797 20,000 — 4th Jan. 1798 11,223 19 7 24th Sept. . . 7,282 6 —	} 38,506 5 7
S. Joseph Smith, Esq.	Agent for the Bahama Islands, one year, to the 1st January 1794 (final)	1,796 11 10½	{ 11th Dec. 1795 1,777 10 4½ 8th Dec. 1797 29 1 5½	} 1,796 11 10½
T. Charles Townshend, Esq.	Paymaster of Interest to con- tributions to Tontine, from 5th July 1789 to the 10th October 1790	220 11 0	20th July 1798 - - -	220 11 0
		Total - - -		141,245 14 10

Whitehall, Treasury Chambers,
18th June 1799.

GEORGE ROSE.

ACCOUNT
PRESENTED TO THE HOUSE OF COMMONS
RESPECTING THE
HEREDITARY AND TEMPORARY REVENUES
OF THE CROWN,
AND THE CIVIL LIST GRANTS,
TO THE FIFTH OF JANUARY 1799.

No. VII.

RETURN to an ORDER of the HOUSE of COMMONS — requiring
 An ACCOUNT, shewing the Amount of the MONIES that would have been applicable to the Expences of His Majesty's CIVIL GOVERNMENT, if the HEREDITARY and TEMPORARY REVENUES, and so much as was granted to His late Majesty out of the Aggregate Fund and Duty arising from Wine Licences, had been granted to or reserved by His present Majesty, from the 5th of January 1777 to the 5th of January 1799: Distinguishing each Year, and the Net Produce of each of the said Revenues, so far as the same can be ascertained: Shewing also the Amount of the ANNUITY received by His Majesty during the said Period, in lieu of those Revenues, and the Amount of the MONIES granted by Parliament, during the said Period, for the Discharge of the Civil Debt, and the Difference to the Public upon the Balance of the said Account.

CUSTOMS.			EXCISE.			Post-office Hereditary * Revenue.					
Temporary Revenue.			Hereditary and Tempo- rary Revenues, by the 23d and 24th Cha. II.			Annual Sum to be raised to Hereditary Revenue, pursuant to an Act 9th Geo. II. in lieu of Duty on Low Wines, &c.			Sum brought to Account from the Duty on Wine Licences, pursuant to Act 3oth Geo. II.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1777	328,542	4 9	271,119	14 11	70,000	0 0	7,002	14 3	101,594	6 4 $\frac{1}{2}$	
1778	289,477	3 4	280,927	18 2 $\frac{1}{2}$	70,000	0 0	7,002	14 3	102,848	9 9	
1779	295,229	9 8	311,224	0 6 $\frac{1}{2}$	70,000	0 0	7,002	14 3	100,009	5 10	
1780	355,933	19 10	313,038	12 3 $\frac{1}{2}$	70,000	0 0	7,002	14 3	117,757	2 7 $\frac{1}{2}$	
1781	326,451	15 3	301,143	9 8 $\frac{1}{2}$	70,000	0 0	7,002	14 3	80,925	4 10 $\frac{1}{2}$	
1782	306,743	10 4	344,826	2 8	70,000	0 0	7,002	14 3	123,225	1 1 $\frac{1}{2}$	
1783	304,761	3 4	270,701	11 5	70,000	0 0	7,002	14 3	160,113	16 7 $\frac{1}{2}$	
1784	334,300	18 2	321,819	7 4	70,000	0 0	7,002	14 3	165,009	18 2	

CUSTOMS.		EXCISE.				Post-office Hereditary Revenue.	
Temporary Revenue.		Hereditary and Temporary Revenues, by the 23d and 24th Chas. II.		Annual Sum to be raised to Hereditary Revenue, pursuant to an Act 9th Geo. II. in lieu of Duty on Low Wines, &c.		Sum brought to Account from the Duty on Wine Licences, pursuant to Act 30th Geo. II.	
£. s. d.		£. s. d.		£. s. d.		£. s. d.	
1785	456,843 2 7	308,488 14 3		70,000 0 0		7,002 14 3	159,575 15 11
1786	422,609 4 9	296,900 6 6		70,000 0 0		7,002 14 3	152,199 14 11½
1787	—	369,706 17 7		70,000 0 0		7,002 14 3	70,580 12 1
1788	516,945 17 8	322,936 6 8		70,000 0 0		7,002 14 3	192,210 5 8
1789	—	337,607 16 7		70,000 0 0		7,002 14 3	204,779 18 8½
1790	—	372,027 12 5		70,000 0 0		7,002 14 2	229,599 6 6½
1791	—	351,350 11 7½		70,000 0 0		7,002 14 2	240,599 19 8
1792	—	384,345 0 8		70,000 0 0		7,002 14 2	265,108 15 11½
1793	—	380,782 6 4		70,000 0 0		7,002 14 2	304,262 1 10½
1794	—	388,069 8 6		70,000 0 0		7,002 14 2	283,097 7 11½
1795	—	346,225 1 4½		70,000 0 0		7,002 14 2	247,490 6 9½
1796	—	306,247 13 6½		70,000 0 0		7,002 14 2	244,156 0 0
1797	—	404,446 19 0		70,000 0 0		7,002 14 2	244,156 0 0
1798	540,356 17 11	420,557 8 0½		70,000 0 0		7,002 14 2	244,156 0 0

120,000l. per Annum; Sum brought to Account annually, pursuant to an Act of Parliament, 1790, in lieu of Duty on Low Wines, &c. Total of His Majesty's Smaller Branches of the

120,000l. per Annum, pursuant to an Act of 1st Geo. II.	Sum brought to Account annually, pursuant to Act 4th Geo. II. in lieu of the Flax Duty repealed.		Sum brought to Account annually, pursuant to an Act 12th Geo. II. in lieu of a Duty on certain Yarn imported from Ireland.		Smaller Branches of the Hereditary Revenue.		Total of His Majesty's Temporary and Here- ditary Revenue.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1777 120,000 0 0	2,125 15 2	2,388 4 11	134,801 12 6	1,037,574 12 10				
1778 120,000 0 0	2,125 15 2	2,388 4 11	158,512 15 1	1,033,283 0 8				
1779 120,000 0 0	2,125 15 2	2,388 4 11	116,387 13 2	1,024,367 3 6				
1780 120,000 0 0	2,125 15 2	2,388 4 11	90,556 17 10	1,078,803 6 11				
1781 120,000 0 0	2,125 15 2	2,388 4 11	99,060 17 9	1,009,098 1 11				
1782 120,000 0 0	2,125 15 2	2,388 4 11	64,542 15 1	1,034,854 3 7				
1783 120,000 0 0	2,125 15 2	2,388 4 11	57,785 3 9	994,878 9 5				
1784 120,000 0 0	2,125 15 2	2,388 4 11	55,161 3 5	1,077,808 1 5				
1785 120,000 0 0	2,125 15 2	2,388 4 11	31,533 13 11	1,157,958 1 0				
1786 120,000 0 0	2,125 15 2	2,388 4 11	33,817 12 11	1,107,043 13 8				
1787 120,000 0 0	2,125 15 2	2,388 4 11	16,603 17 11	1,258,744 12 5				
1788 120,000 0 0	2,125 15 2	2,388 4 11	25,135 8 1					
1789 120,000 0 0	2,125 15 2	2,388 4 11	23,420 3 2					
1790 120,000 0 0	2,125 15 2	2,388 4 11	18,332 8 2					
1791 120,000 0 0	2,125 15 2	2,388 4 11	37,273 0 6					
1792 120,000 0 0	2,125 15 2	2,388 4 11	26,509 6 10					
1793 120,000 0 0	2,125 15 2	2,388 4 11	16,719 15 5					
1794 120,000 0 0	2,125 15 2	2,388 4 11	30,568 9 2					
1795 120,000 0 0	2,125 15 2	2,388 4 11	24,883 7 7					
1796 120,000 0 0	2,125 15 2	2,388 4 11	10,924 12 3					
1797 120,000 0 0	2,125 15 2	2,388 4 11	27,628 2 1					
1798 120,000 0 0	2,125 15 2	2,388 4 11	51,179 11 10				1,457,766 12 0	

Civil List and Crown Revenues.—*continued.*

Note.—The Officer of the Customs represents, that no provision having been made by the act of the 27th of His Majesty (for consolidating the duties of customs) for an account to be kept of the monies arising from the temporary revenue of customs that would have been applicable to His Majesty's Civil Government, the Officers have been obliged to make up the account from the quantities of the several articles imported and exported in each year; which being an operation of great extent, the computing Officers, with their utmost diligence, have not been able to complete their part of the account for more than the years now given; the Inspector-general has therefore transmitted the account in its present unfinished state.

AMOUNT of the Annuity received by His Majesty, and of the Monies granted by Parliament for the Discharge of the Civil List Debt, in the Years under-mentioned.

	ANNUITY.			Fees from suppressed Offices.			Grants to discharge Arrears of Civil List Debts.			TOTAL.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1777	—	—	—	—	—	—	618,340	9	6½	1,518,340	9	6½
1778	—	—	—	—	—	—	—	—	—	900,000	0	0
1779	—	—	—	—	—	—	—	—	—	900,000	0	0
1780	—	—	—	—	—	—	—	—	—	900,000	0	0
1781	—	—	—	—	—	—	—	—	—	900,000	0	0
1782	—	—	—	—	—	—	—	—	—	900,000	0	0
1783	—	—	—	—	—	—	—	—	—	900,000	0	0

£.	s.	d.	£.	s.	d.	£.	s.	d.
961,800	0	0	60,000	0	0	961,800	0	0
202,672	8	10				202,672	8	10

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1784	900,000	0	0	60,000	0	0	961,800	0	0	900,000	0	0
1785	900,000	0	0	—	—	—	903,622	8	10	900,000	0	0
1786	900,000	0	0	210,000	0	0	1,114,694	5	10½	900,000	0	0
1787	900,000	0	0	—	—	—	900,600	0	0	900,000	0	0
1788	900,000	0	0	—	—	—	903,315	0	0	900,000	0	0
1789	900,000	0	0	—	—	—	902,764	12	3½	900,000	0	0
1790	900,000	0	0	—	—	—	903,460	2	8½	900,000	0	0
1791	900,000	0	0	—	—	—	901,400	0	0	900,000	0	0
1792	900,000	0	0	—	—	—	907,881	16	9½	900,000	0	0
1793	900,000	0	0	—	—	—	900,936	2	4½	900,000	0	0
1794	900,000	0	0	—	—	—	902,500	0	0	900,000	0	0
1795	900,000	0	0	—	—	—	900,000	0	0	900,000	0	0
1796	900,000	0	0	—	—	—	930,109	17	2	900,000	0	0
1797	900,000	0	0	—	—	—	938,675	1	2	900,000	0	0
1798	900,000	0	0	—	—	—	916,990	11	0	900,000	0	0
	£. 19,800,000	0	0	888,340	9	6½	20,807,090	7	8½			

Whitehall, Treasury Chambers,
June 18th, 1799.

GEORGE ROSE.

An ACCOUNT, shewing how the Money given for the Service of the Year 1798 has been disposed of; distinguished under the several Heads, and the Parts remaining unsatisfied, with the estimated Surplus thereon, as far as the same can be made up.

	Sums Voted or Granted.		Sums Paid.		Remains to be Paid.		Estimated Surplus.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
SERVICES.								
NAVY.								
For wages for 10,000 men, including 20,000 marines, for thirteen months	£.	s. d.						
	2,645,500	0 0						
For wages for 10,000 additional men, ditto	240,500	0 0						
For victualling the said 120,000 men, ditto	2,964,000	0 0						
For wear and tear of ships, ditto	4,680,000	0 0						
For the expence of the transport service, and for maintaining prisoners of war, in health, for the year 1798	1,200,000	0 0						
For the ordinary of the navy, including half-pay to sea and marine officers, for the year 1798	689,838	19 7						
Towards buildings, re-buildings, and repairs of ships of war in His Majesty's and the merchants' yards, and other extra works, over and above what are proposed to be done upon the heads of wear and tear, and ordinary, for the year 1798	639,530	0 0						
	£.	s. d.	13,059,388	19 7	12,657,059	13 7½	402,329	5 1½
ORDNANCE.								
For ordnance, sea service, for 120,000 men, for the year 1798	390,000	0 0						
For ordnance, land-service, for the year 1798	1,073,885	13 9						
For services performed by the office of ordnance, for land service, and not provided for in 1796	5,726	9 2						
For services performed by the office of ordnance, for land service, and not provided for in 1797	96,571	4 10						
For services performed by the office of ordnance, for sea service, and not provided for in 1796	114,855	8 6						

To enable the Commissioners appointed by virtue of an act 34
c. 111 for vesting certain messuages, lands, &c. in trustees,

£. s. d. £. s. d. £. s. d. £. s. d. £. s. d.

To enable the Commissioners appointed by virtue of an act 34 Geo. III. for vesting certain messuages, lands, &c. in trustees, for better securing His Majesty's batteries and other works, in the counties of Kent and Devon, and to make compensation to the proprietors of such lands and hereditaments as have been purchased for the purposes of the said act _____

To enable the Commissioners appointed by virtue of an act of the last session of Parliament, for revesting certain lands, tenements, &c. in the county of Kent, in the former proprietors thereof, and for other purposes therein mentioned, to make compensation for the loss or damage sustained by the owners or occupiers of lands in the county of Kent, in consequence of an act 34 Geo. III. for vesting certain messuages, lands, &c. in trustees, for better securing His Majesty's batteries and other works, in the counties of Kent and Devon _____

For defraying the charge of 48,009 effective men, for guards, garrisons, and other His Majesty's land forces, in Great Britain, Guernsey, and Jersey, including the charge of the pay of commissioned and non-commissioned officers, and private men, with the additional allowance to subaltern officers, &c. the charge of clothing of non-commissioned officers and private men, the charge of agency, and the charge of allowances to be made to captains, paymasters, riding masters, and ferijants, from the 25th December 1707 to the 24th December 1708, both inclusive.

For maintaining the forces in the plantations, including those serving in Gibraltar, in Portugal, and at the Cape of Good Hope, and a corps of foot in New South Wales, including the charge of the pay of the commissioned and non-commissioned officers, and private men, with the additional allowance to subalterns, &c. the charge of cloathing the non-commissioned officers and private men, the charge of agency, and the charge of allowances to be made to captains, paymasters, riding masters, and serjeants,

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
from the 25th of December 1797 to the 24th of December 1798, both inclusive	1,025,536	19	6									
For defraying the charge of the difference between the British and Irish pay of six regiments of foot, for service abroad, from the 25th of December 1797 to 24th December 1798, both inclusive,	78,226	4	3									
For defraying the charge of 4 troops of dragoons, and 15 companies of foot, stationed in Great Britain, for the purpose of recruiting the regiments serving in East India, from the 25th December 1797 to 24th December 1798, both inclusive	20,244	0	1									
For defraying the charge of recruiting and contingencies for His Majesty's land forces, and of extra feed for the cavalry, in Great Britain, for the year 1798	180,000	0	0									
For the pay of general and staff officers, and officers of the hospitals, serving with the forces in Great Britain, Guernsey, and Jersey, for the year 1798	89,723	19	3									
For defraying the charge of the embodied militia in South Britain, and of several corps of fencible infantry, in Great Britain, Guernsey, and Jersey, and the Islands of Scilly and Man, from the 25th of December 1797 to the 24th of December 1798, both inclusive	1,417,179	10	5									
For defraying the charge of contingencies for the embodied militia, and corps of fencible infantry, in Great Britain, for the year 1798	40,000	0	0									
For defraying the charge of cloathing for the embodied militia in South Britain, for the year 1798	116,267	3	9									
For defraying the charge of several corps of fencible cavalry, for service in Great Britain, from the 25th December 1797 to 24th December 1798, inclusive	404,570	4	1									
For defraying the charge of extra feed for the several corps of fencible cavalry, in Great Britain, for the year 1798	25,000	0	0									
For defraying the charge of full pay to supernumerary officers of His Majesty's forces, including the officers of independent corps and draughted regiments, from the 25th December 1797 to 24th December 1798, both inclusive	33,463	13	10									
For the allowance to the Paymaster-general of His Majesty's land forces, to the Commissary-general of the Musters, the Judge Advo-												

cate-general, to the Comptrollers of the Accounts of the Army, and for the amount of the Exchequer fees to be paid by the

	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
cate-general, to the Comptrollers of the Accounts of the Army, and for the amount of the Exchequer fees to be paid by the Paymaster-general, for the year 1798	108,582	14	10									
For defraying the charge of the increased rate of subsistence to be paid to the innkeepers and others, in quartering soldiers, for the year 1798	140,000	0	0									
Upon account of the reduced officers of His Majesty's land forces and marines, for the year 1798	163,874	16	8									
For defraying the charge of allowances to the private gentlemen of the two troops of horse guards reduced, and to the supernumerated gentlemen of the four troops of horse guards, for the year 1798	125	3	4									
On account of several officers late in the service of the States-general, for the year 1798	1,000	0	0									
Upon account of the reduced officers of His Majesty's British American forces, for the year 1798	52,500	0	0									
For defraying the charge of allowances to several reduced officers of His Majesty's British American forces, for the year 1798	7,500	0	0									
To defray the extraordinary expenses of the army, incurred and paid by the Paymaster-general of His Majesty's forces, from the 25th of December 1796 to the 24th of December 1797, both inclusive, and not provided for by Parliament	1,351,391	19	3									
For defraying the charge of the out-pensioners of Chelsea Hospital, for the year 1798	116,167	4	3									
For defraying the charge of the in-pensioners of Chelsea Hospital, and of the expenses of the said Hospital, for the year 1798	26,547	17	6									
For defraying the charge of pensions to be paid to the widows of commissioned officers, for the year 1798	12,954	15	3									
For defraying the charge of the embodied supplementary militia, in the year 1798	1,315,708	0	0									
For defraying the charge of the embodied provisional cavalry, in Great Britain, in the year 1798	130,000	0	0									
For defraying the charge of the volunteer corps, in Great Britain, for the year 1798	350,000	0	0									
For defraying the charges incurred or expected to be incurred, in the Barrackmaster-general's department, in the year 1798	520,717	0	0									

For defraying the charge of foreign corps in the service of Great Britain, for the year 1798	£.	s.	d.	£.	s.	d.	£.	s.	d.
Towards enabling His Majesty to defray the extraordinary services of the army, for the year 1798	12,832,815	4	11	12,357,023	13	6	495,791	9	5
To enable His Majesty to take such measures as may be necessary to disappoint or defeat any enterprizes or designs of his enemies, and as the exigency of affairs may require	1,000,000	0	0	1,000,000	0	0			
For defraying the charge of the civil establishment of the province of Upper Canada, in America, from 1st January to 31st December 1798	7,150	0	0	7,150	0	0			
For defraying the charge of the civil establishment of the province of Nova Scotia, from 1st January to 31st December 1798	5,915	0	0	5,915	0	0			
For defraying the charge of the civil establishment of the province of New Brunswick, from the 24th June 1798 to 24th June 1799	4,550	0	0	4,550	0	0			
For defraying the charge of the civil establishment of the island of Saint John, in America, from the 1st of January to 31st December 1798	1,900	0	0	1,900	0	0			
For defraying the charge of the civil establishment of the island of Cape Breton, from the 24th of June 1798 to 24th of June 1799	1,840	0	0	1,840	0	0			
For defraying the charge of the civil establishment of Newfoundland, from the 1st of April 1798 to the 1st of April 1799	1,232	10	0	1,232	10	0			
For defraying the charge of the civil establishment of the Bahama Islands, in addition to the salaries now paid to the public officers out of the duty fund, and other incidental expenses attending the same, from 1st of January to 31st December 1798	4,100	0	0	4,100	0	0			
For defraying the charge of the civil establishment of Bermuda or Somers Islands, from the 24th of June 1798 to 24th of June 1799	580	0	0	—	—	—	580	0	0
For defraying the charge of the civil establishment of the island of Dominica, from 1st of January to 31st of December 1798	600	0	0	300	0	0	300	0	0
For defraying the charge of the civil establishment of New South Wales, from the 10th of October 1797 to the 10th of October 1798	6,157	2	0	6,157	2	0			
To be applied for the relief of the suffering Clergy and Laity of France, for the year 1798	168,000	0	0	157,458	9	2			
To be applied in payment of pensions and allowances to American Loyalists, for the year 1798	44,000	0	0	40,000	0	0			
							—	—	10,541 10 10
							—	—	4,000 0 0

To be applied for His Majesty's secret service abroad, for the year 1798

£.	s.	d.	£.	s.	d.	£.	s.	d.
150,000	0	0	150,000	0	0			

To be applied in payment of pensions and allowances to American Loyalists, for the year 1798

168,000	0	0	157,458	9	2	—	—	10,541	10	10
44,000	0	0	40,000	0	0	—	—	4,000	0	0

To be applied for His Majesty's secret service abroad, for the year 1798
 To be applied in discharging bills which are drawn and may be drawn from the settlement of New South Wales, for the use of the same, and which may become due in the year 1798
 For defraying the expenses of confining, maintaining, and employing convicts at home, for the year 1798
 To be applied in discharging bills which may be drawn for the repairs of the pier and light-house at the entrance of Douglas harbour, in the Isle of Man, in the year 1798
 For the Board of Agriculture, for the year 1798
 For the payment of the principal and interest thereupon, that shall become due on or before the 1st of October 1798, on all the orders made out pursuant to an act 30 Geo. III. for granting relief to such persons as have suffered in their rights and properties, during the late unhappy dissensions in America
 To be employed in repairing, maintaining, and supporting British forts and settlements on the coast of Africa
 For the Governor and Company of Merchants trading into the Levant Sea, to assist them in carrying on their trade
 To enable the trustees of the British Museum to carry on the execution of the trusts reposed in them by Parliament
 For defraying the charges of printing the Journals of the House of Commons, of printing and delivering the votes, and of printing bills, reports, and other papers, which have been or shall be printed by order of the said House, for the year 1798
 For discharging the balance due on account of the expenses of His Majesty's Mint, for the year 1797
 For defraying the extraordinary expenses incurred for prosecutions relating to the coin of this kingdom, in the year 1796
 Towards defraying the charge of the superintendence of the Alien Act, for the year 1798
 For the payment of sums due to the several artificers for work done at Somerset Place, under the direction of Sir William Chambers, and for repairs immediately necessary to be performed there

£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
150,000	0	0	150,000	0	0	—	—	—	—	—	—
36,000	0	0	22,480	4	0	—	—	—	12,519	16	0
33,325	17	3	33,325	17	3	—	—	—	—	—	—
2,500	0	0	2,323	16	8	—	—	—	176	3	4
3,000	0	0	3,000	0	0	—	—	—	—	—	—
49,978	7	6	49,420	4	10½	558	2	7½	—	—	—
13,000	0	0	13,000	0	0	—	—	—	—	—	—
10,000	0	0	10,000	0	0	—	—	—	—	—	—
3,000	0	0	3,000	0	0	—	—	—	—	—	—
7,000	0	0	7,000	0	0	—	—	—	—	—	—
13,250	18	0	13,250	18	0	—	—	—	—	—	—
2,024	0	9	2,024	0	9	—	—	—	—	—	—
2,600	0	0	2,600	0	0	—	—	—	—	—	—
15,000	0	0	15,000	0	0	—	—	—	—	—	—

	£.	s.	d.	£.	s.	d.	£.	s.	d.
To make good the like sum which has been issued out of His Majesty's civil list, pursuant to addresses	10,043	6	4						
To make good to the civil list the like sum issued for His Majesty's secret service abroad, in the year ended the 5th January 1798, over and above the sum granted in the last session of Parliament	38,222	7	6						
To make good the like sum to the said civil list which has been issued to John Wilmot, Esq. <i>et. al.</i> for the relief of the suffering clergy and laity of France, over and above the sum granted by Parliament for that service, for the year 1797	12,677	12	1						
To make good the like sum to ditto, which has been issued to William Pollock, Esq. for payment of expences arisen from the execution of the provisions of the Alien Act, over and above the sum granted by Parliament for that service, for the year 1797	1,000	0	0						
To make good the like sum to ditto, which has been issued to William Chinnery, Esq. to enable him to pay bills drawn from the settlement of New South Wales, which became due in the year 1797, being the excess of the sum granted by Parliament for that service	17,073	1	5						
To make good the like sum to ditto, which has been issued to William Chinnery, Esq. to be by him paid to Samuel Reke and to Messrs. Jackson and Moser, for the expences of ventilating and warming the House of Lords, and which has not been made good by Parliament	282	17	6						
To make good the like sum to ditto, which has been issued to John Thomas Groves, Esq. for fitting up two houses for the Speaker of the House of Commons and the Serjeant at Arms, and which has not been made good by Parliament	2,542	10	6						
To make good the like sum to ditto, which has been issued to Henry Barlow, Esq. His Majesty's Deputy Clerk of the Crown in the Court of King's Bench, as a compensation for his attendance at the House of Peers during the trial of Warren Hastings, Esq. and which has not been made good by Parliament	261	15	6						
To make good the like sum to ditto, which has been issued to Robert Hudson, Esq. as a compensation for collecting papers necessary to form an appendix to the minutes of the evidence taken on the trial of Warren Hastings, Esq. by order of the House of Lords, and which has not been made good by Parliament	547	12	0						
To make good the like sum to ditto, which has been issued to George Rose, Esq. for two years rent of the Parliament Office, and which has not been made good by Parliament	260	15	6						

To make good the like sum to ditto, which has been issued to sundry persons for

£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
422	16	0									
472	17	0									
800	1	0									
98	19	0	84,706	11	4						
360	0	3	360	0	3						
3,338	17	8½	3,338	17	8½						
200,000	0	0	200,000	0	0						
4,500	0	0	4,500	0	0						
1,500	0	0	1,500	0	0						
2,387	13	3	1,000	0	0	2,387	13	3			

To make good the like sum to ditto, which has been issued to sundry persons for attendance on various Committees of the Houses of Lords and Commons in the Session of 1795-6, and which has not been made good by Parliament —

To make good the like sum to ditto, which has been issued to the assignees of Mr. Richard Whalley Bridgman, late Clerk of the Grocer's Company, for his allowance for making up and publishing in the London Gazette weekly returns of the average price of brown or Mulcovado sugar, pursuant to an act passed in the thirty-second year of His Majesty's reign, for one year, to the 18th June 1796, and which has not been made good by Parliament —

To make good the like sum to ditto, which has been issued to Mr. Richard Jupp, and other architects, for making a survey at Somerset Place, and which has not been made good by Parliament —

To make good the like sum to ditto, which has been issued to Mr. John Soane, architect, for defraying the expences of Journeys to Winchester to examine the state of the King's house there, and for making estimates and drawings of the necessary repairs, and which has not been made good by Parliament —

Towards defraying the charge of printing the Journals of the House of Commons, of printing and delivering the votes of the House of Commons, and of printing bills, reports, and other papers, which have been or shall be printed by order of the House of Commons, for the year 1797, being the excess beyond the sum granted the last Session of Parliament —

For the excess beyond the sum granted in the last Session of Parliament towards defraying the expence of confining, maintaining, and employing convicts at home, for the year 1797 —

To be issued and paid to the Governor and Company of the Bank of England, to be by them placed to the account of the Commissioners for the reduction of the National Debt —

For defraying the charges of the works and repairs of the military roads and bridges in North Britain, for the year 1798 —

To be applied in support of an institution called The Veterinary College —

For defraying the expence of a Pier on the east side of Sutton Poole, and of completing the Pier on the West side of the said pool, for better securing the town of Plymouth —

To enable His Majesty to defray the sums which the Commissioners, under the seventh article of the American treaty, have awarded to be paid by the British Government, and the expenses attending the said commission, to the 5th day of July 1798				£.	s. d.	£.	s. d.	£.	s. d.
				38,516	16 2½	38,516	16 2½		
To be paid to the Governor and Company of the Bank of England, to be by them paid over to the several proprietors of the fortunate tickets in the lottery granted for the service of the year 1798				500,000	0 0	—	—	500,000	0 0
				30,028,798	4 10	28,533,687	3 7½	1,466,873	11 0½
								28,237	10 2

PAYMENTS for other SERVICES, not being Part of the SUPPLIES granted for the Year.

	£.	s. d.	£.	s. d.	£.	s. d.
To discount to the contributors for prompt payments to loan of 17,000,000	—	—	—	—	211,299	15 11
To discount to the contributors for prompt payments on lottery 1798	—	—	—	—	491	6 8
To pay the interest on 3,500,000l. in Exchequer bills, per act 37 Geo. III. cap. 114	—	—	—	—	176,276	17 5
To pay the interest on 3,000,000l. in Exchequer bills, on the credit of the loan of 17,000,000l. per act 38 Geo. III. cap. 20. and management	—	—	—	—	33,794	8 6½
To the Bank of England, in reward for receiving and paying contributions to 17,000,000l. into the Exchequer, &c.	—	—	—	—	210,071	5 11½
To ditto, for receiving and paying subscriptions to lottery 1798	—	—	—	—	13,698	9 2
	—	—	—	—	1,000	0 0
For the charges and expenses of preparing and drawing the said lottery, and for taking in tickets, and making out certificates in lieu thereof	—	—	—	—	14,698	9 2
To John Farhill, Esq. Secretary to the Commissioners for reducing the National Debt, for salaries of the officers, and incidental expenses of the said commission	—	—	—	—	—	—
	—	—	—	—	1,731	16 0

To George Harrison, Esq. for incidental expenses attending the execution of the act for the sale of

To George Harrifon, Esq. for incidental expenses attending the execution of the act for the sale of the land tax — — — — —
 To John Wilmot, Esq. for a clerk employed on various businesses and references relative to American claims — — — — —

£.	s.	d.	£.	s.	d.
600	0	0			
121	11	6	2,453	7	6
			448,714	5	2½

WAYS and MEANS for answering the foregoing Services.

£.	s.	d.	
2,000,000	0	0	4s. per lib. on land.
750,000	0	0	Duty on malt, continued anno 1798.
A. 667,916	13	4	By lottery.
B. 15,000,000	0	0	Being part 17,000,000l. p. act 38 Geo. III. cap. 37. and Exchequer bills on credit thereof, p. act 38 G. III. cap. 20.
62,755	10	0	Sums paid into the Bank by the Receivers-general of the land-tax, in pursuance of an act 37 G. III. for raising men for the army and navy.
3,000,000	0	0	By Exchequer Bills, p. act 38 Geo. III. cap. 8. on aids 1798.
1,000,000	0	0	Ditto - - - p. act 38 Geo. III. cap. 90. on aids 1799.
			{ By the produce of the additional duties on customs and tonnage of shipping, granted p. act 38 Geo. III. cap. 76. and
7,000,000	0	0	{ By ditto of the act for granting an aid and contribution for the prosecution of the war, p. act 38 Geo. III. cap. 16. and
			{ By Exchequer Bills, p. act 38 Geo. III. cap. 84. on credit of the monies to arise by the said acts.

29,480,672 3 4

A. 167,916 13 4

Part of the above sum of 667,916l. 13s. 4d. raised by Lottery, is applicable to the services of 1798: the remaining 500,000l. being for payment of the prizes.

The Sums under-mentioned were also granted in 1798, but were not for the Services of the Year.

- B. £. 2,000,000 Part of 17,000,000l. raised p. act 38 Geo. III. cap. 37. was for the service of Ireland.
 3,500,000 In Exchequer Bills, raised p. act 38 Geo. III. cap. 82. and applied to pay off the like sum in Exchequer Bills, p. act 37 Geo. III. cap. 114.
 3,000,000 In Exchequer bills, raised p. act 38 Geo. III. cap. 91. and applied to pay off the like sum in Exchequer Bills, p. act 38 Geo. III. cap. 8.

The act 38 Geo. III. cap. 83. authorised the raising 3,000,000l. in Exchequer Bills, to be charged on the loan of 17,000,000l.; but the same were not raised.

To satisfy the SUMS unpaid, there remains in the Exchequer, and to be raised, as follows; viz.

	£.	s.	d.
By the produce of the additional duties on customs, and tonnage of shipping, voluntary contributions, and assessed taxes, applicable to public services, 1798	417,782	0	11 $\frac{1}{4}$
In cash of contributions to a lottery	21,697	6	2 $\frac{1}{2}$
In contributions to annuities, to 17,000,000l.	58,791	7	4
	498,270	14	6 $\frac{1}{4}$
Sums remaining to be paid as above	1,466,873	11	0 $\frac{3}{4}$
Payments for services, not being part of the supplies granted for the year, as above	448,714	5	2 $\frac{1}{2}$
Sums remaining in the Exchequer, and to be raised, applicable to the payment of services 1798	498,270	14	6 $\frac{1}{4}$
	946,984	19	8 $\frac{3}{4}$
Deficiency of Ways and Means 1798	519,888	11	4

Whitehall, Treasury Chambers,
 the 5th day of June 1799,

JOSEPH ALCOCK.

A correct Copy of the Speech of the Right Honourable SYLVESTER DOUGLAS, in the House of Commons, on Tuesday, April 23d, 1799, on the motion to agree with the Lords in an Address to His Majesty, relative to an Union with Ireland.

Mr. Speaker—I took occasion, on a former day, to express my humble hope, that if a regular opportunity should again occur, the House would permit me to lay before them some thoughts on this great subject, which have appeared to me worthy of their attention; and to explain some of the grounds on which my opinion has been formed in favour of an Union with Ireland.

Nobody to whom I am known, will, I am persuaded, impute to me the presumptuous folly of imagining that I have it in my power to improve on what those men of transcendent talents, and eminent political wisdom and experience, who have taken the principal share in the former debates, have advanced on the leading points of this question. But it is a question of such extent, that it may fairly be thought that even yet several important topics remain for consideration, and some new views of those which have been already discussed. It has been for a considerable length of time before the public in both kingdoms: it has given rise to various arguments in both Houses of this and the other Parliament: and, upon every fresh occasion, additional lights have been thrown upon it, and new difficulties and objections have been raised, by the fertility and eagerness of contest and opposition.

Some of those objections may have seemed plausible or ingenious; scarcely any, I think, have been weighty or substantial; none, I am sure, of sufficient weight to counterbalance the numerous benefits which there is such reason to expect from the adoption of the measure. But they have been frequently suited to meet those passions and prejudices, which naturally exist, or have been artfully excited, in our sister kingdom; and, if we feel it our duty to recommend the proposed incorporation to our fellow-subjects there, we owe it to them and to ourselves to spare no pains in the endeavour to remove, by dispassionate reasoning and cool deliberation, such obstacles as may have appeared to them, or any number of them, to stand in the way of what most of us here, I believe, consider as *material* for our interests and *essential* to theirs.

To those who have attended to the various modes of resistance to the proposal of an Union, which have been resorted to by different persons, *two* circumstances must have occurred as very remarkable.

One has been so well expressed in the resolutions of the Grand Jury of the county of the city of Cork, that I should do it injustice not to introduce the mention of it in the very language they have used: 'Whilst we lament,' say they, 'that any difference of opinion should exist in this kingdom upon so important a question, we cannot but remember how unanimous the rebellious and traitorous enemies of the country are in their reprobation of the measure.'

The plan of the United Irishmen, with the assistance of the inveterate foe of the British Empire and Constitution, is to effect a separation between Great Britain and Ireland. It is natural, therefore, that they should dread nothing so much as any measure which *they* must look upon as fatal to that favourite object. That separation is their favourite object, we have many incontestible proofs; but it is sufficient for me now to refer to the declaration of their founder, Tone, subjoined to the Report of the Secret Committee of the Irish House of Lords in 1797 (No. 2.); and the detestation of an Union, which on that account the same class of men have always expressed, is equally notorious. The furious declamations of *M^r Nevin*, *Lewins*, and others, have been more than once referred to in this place; and within not many weeks from the present moment, some of those self-convicted traitors have contrived to publish to the world new libels on the Government and Constitution of their country, * their main view in which has manifestly been to co-operate, to this particular end, with those who, though of a very different description, and acting undoubtedly from motives of mistaken patriotism, have exerted their talents and influence to counteract and retard what I am well persuaded the good sense of that nation will not suffer them ultimately to defeat, that happy consolidation of the empire which His Majesty's paternal goodness has recommended to the consideration of both his Parliaments.

The other circumstance to which I have referred appears to me not less striking. It is, that the opposers of Union have almost all endeavoured to convince us, that the case of the incorporation of Scotland and England in 1707, is not in any degree applicable on the present occasion.

I think there is considerable dexterity, though perhaps not a great deal of candour, in this attempt. In all great political operations, experience and historical precedent are the best and safest guides. Those gentlemen have, therefore, justly thought they should have a better chance of gaining their end, if they could induce us to shut

* *Arthur O'Connor's Letter to Lord Castlereagh.—Demonstration, &c. Ascribed to Dr. M^r Nevin,*

our eyes against history, and wander with them in the obscure mazes of theory and speculation. Their ingenuity might then, perhaps, bewilder and perplex us; whereas, if we recur to that memorable event, its similitude to what is now proposed, both in principle and in all its most characteristic features, is so great, that they naturally feel it furnishes, by its complete success, after the trial of a century, the strongest and most irresistible refutation of their arguments.

In the first and preliminary point, for instance, of the question of Union, that transaction is most especially applicable, being the direct case of a national decision on the right and competency of Parliament. I will not enter at large into the general argument concerning the extraordinary powers of the supreme Legislature of a country. It has been amply and ably treated in several of the prior stages of the present business, in this House. If the Parliament, in our representative government, is not competent to treat of, and conclude an incorporated Union, there is no authority which is; and, consequently, a legitimate Union, in such governments, never could take place.

The constituent body, or the electors, have no such authority; they have not, by the practice or true theory of our Constitution, any power of deliberation on any question whatever; their only business as electors being that of selecting and nominating those whom they think the fittest persons to exercise that share of legislation which is vested in the third estate of Parliament: the act of the election is the beginning and end of their functions; the latent political rights of the people at large, whatever they may be, have not been delegated to *them*; and those gentlemen, on the other side, who are the most strenuous advocates against an Union, would, I should think, be very unwilling to devolve that authority which is denied to the elected, on the elective body, as now constituted; since, in their opinion, they ought to be deprived of the very elective franchise itself, by what they call a *reform of Parliament*; the scheme of such reform being, in many instances literally, and virtually in all, to deprive the present electors of that franchise.

But if the electors cannot deliberate and decide on such a measure, much less can the people at large; who never, I believe, in the smallest state, or most complete democracy, have exercised, in fact, by universal individual suffrage, deliberative, judicial, or legislative authority. Yet to maintain that the constitutional legislature of a country has not the right of doing certain acts, however clearly beneficial to that country, without a previous special commission from the mass of the nation, leads immediately to the false and mischievous principle of the *direct sovereignty of the People*, and

to that equally mischievous fiction to which it has given rise, viz. that an *original compact* between the governors and governed is the only lawful foundation of government. Indeed, to resort to the elementary parts of a nation, the numerical aggregate of individuals composing it, for authority to form an Union, would be a complete admission of such sovereignty; as the terms and conditions with which this numerical mass might choose to accompany that delegation of power, would be an exemplification of such original compact. But what sort of philosophy is that, which traces the foundation of all political phenomena to a fact which no history shows ever to have excited, which the consideration of the human character, and the daily transactions, and past and present situations of life, demonstrate to be, and always to have been impossible, and every attempt to realize which, either by the *Jacquerie* in ancient France, the *Wat Tylers* and *Jack Straws* in England, or the modern Jacobins, has proved as pernicious and destructive,* as to suppose the possibility of its actual existence, is foolish and absurd. The fatal consequences of such attempts to *restore*, as it is called, to the people the sovereignty they are imagined to have farmed out, as it were, to

* It has been unfortunate for the world, that so great and upright a man as Mr. Locke (led astray by the circumstances of the times in which he lived, and the zeal of controversy) should have been the patron and advocate of this baneful, but, in his hands, too plausible and specious doctrine. Locke's fate has indeed been singular. He was a good subject and a pious Christian. Yet, as his theory of government has served for a basis to the destructive systems of the *Condorcets*, *Priestleys*, and *Paynes*, so his metaphysical principles have become the ground-work of the vain wisdom and false philosophy which began by denying the existence of the material world, and proceeded, in the writings of the late Mr. Hume and others, to extend that wild scepticism of an ingenious and well-intentioned Prelate (Bishop Berkeley) to the disbelief of spirit also, of the immortal nature of man, and the being of God himself. This remark has been, in a great measure, occasioned by my recollection of a truly great philosopher, to whose early lessons and kindness I look back with tenderness and pride, who was among the first to prove that the system adopted by Locke concerning ideas, tended, by its natural consequence, to those of Berkeley and Hume; but who, in announcing that opinion to the world, anxiously disclaimed every wish or intention to disparage the talents of those, the fallacy and danger of whose doctrines he thought he could demonstrate, and every view of arrogating to himself any peculiar sagacity and discernment on that account. Indeed, those who remember him, know that there never was learning and wisdom more free from arrogance and presumption than his. 'A traveller,' says he, 'of good judgement, may mistake his way, and be led unawares into a wrong track; and, while the road is fair before him, may go on without suspicion, and be followed by others; but when it ends in a precipice, it requires no peculiar degree of wisdom and penetration to know he has gone wrong, nor perhaps to find out what misled him.'—(Dr. Reid's *Inquiry into the Human Mind*, p. 23.)

their rulers, subject to divers claims of forfeiture and re-entry, has indeed been too well illustrated by the late eventful history of a neighbouring kingdom, for us here, or our fellow-subjects in Ireland, to require much argument to convince us of its folly and wickedness. It has in that country overturned the throne of the Monarch and the altars of God: it has sanctioned murder, parricide, and regicide; and has taught every illiterate peasant to consider himself as a fit candidate for supreme power, the sovereign of his sovereign, and the lawgiver of mankind—

*Ergo, regibus occisis, subversa jacebat
Pristina majestas soliorum et sceptras superba,
Res itaque ad summam facem turbasque redibat.*

Lucret. Lib. V. ver. 1135.

I agree with a person justly eminent, and for whom I entertain a very sincere respect, when he says, 'that it is dangerous in a popular assembly to state that there are points where the powers of the legislature end, and those of the people at large begin.*' Indeed, I know of no point where a legitimate constitutional power in the people at large begins: there may be some very special cases to which that of the legislature cannot reach; and in which, according to my conception, when any measure becomes necessary and unavoidable, not the power, *i. e.* any *rightful* power of the people, but the dissolution of the Constitution and Government, will begin; from which anarchy it must be left, in such cases, to chance, to the circumstances of the times, and to the prudence and virtue of individuals possessing influence, either personal or from situation, to extricate the nation. It is indeed delicate and dangerous wantonly to moot such sort of cases; no judge of human nature, who is a friend to his country, ever will—whatever may be his particular creed and party on matters fairly debateable, and open to a safe difference in opinion.

There are, however, cases of another description, which may be more freely discussed, to which also the supreme power of the Legislature (in our Constitution, of the Parliament) cannot extend; but which, being of a negative kind, and not requiring any measure to be taken or act done, do not connect themselves with the notion of any necessary dissolution of the frame of the government. They are,

* *Vide* the Speech of the Right Honourable John Foster, p. 108. I had not then received the correct edition, but I had seen several accounts of it in different newspapers. I shall take the liberty now to refer to it, according to that correct edition, in some of the following pages.

in truth, of such a sort, that, on their correct analysis, it will be found, that the idea of the application of that power involves either physical or moral impossibility, or a natural contradiction in the terms of the proposition.

Two examples, material for the present purpose, especially the last of them, will illustrate the distinction to which I have wished to draw the attention of the House.

1. Parliament cannot pass a law which a subsequent Parliament shall not be able to repeal. The plain reason of this is, that the supposition of such a power is contradictory to itself. It is to suppose the Parliament of next year less absolute and supreme than the Parliament of this.—(*Coke's Inst.* part iv. p. 42, 43.)

2. I have heard it contended, not without plausibility, that the Parliament cannot dismember the kingdom, or circumscribe the sphere of its own authority; and consequently that, on that account, it cannot dissolve any union which, by treaty or otherwise, has blended into one state, subject to its authority, parts which existed, previous to such treaty, in a separate and distinct condition, with separate legislatures; that to suppose it capable of doing this, is also a contradiction in terms; that the nation and its Parliament are each indivisible integral parts, the one governed, the other governing, and forming together one indivisible aggregate or body politic; that if you detach any part of this body, what remains is no longer the same state, the same nation, the same Legislature or Parliament; that the two parts may form themselves again, each or either, into a similar constitution to what before existed, or into other constitutions; but that the dismemberment will have effected that sort of resolution of the aggregate into its elements, which is known to happen in our municipal law, when, by the loss of an integral part, an ordinary corporation is dissolved, and loses its corporate existence; that it is universally true, that the dismemberment of any legitimate state cannot be a legitimate act of that state; but necessarily supposes, even on cessions in virtue of conquest, exchange, &c. a disruption of the integrity of the state; that it might be difficult to argue his position on the history of those ill-constructed constitutions where dismemberment has in fact often taken place, or with regard to extreme cases, of the cession of small insignificant portions of a large dominion; but that nobody will say that the actual state and constitution of Great Britain would remain, if the county of Northumberland or Cornwall, the ancient kingdom of Scotland, or the principality of Wales, were detached from it.

But, in the case of an Union, and incorporation of new parts, the incompetency of Parliament to decompose them is, I think, abund-

antly obvious, without adopting the foregoing opinion to its full extent, which I by no means do, with regard to the dismemberment of some original fraction, or district, of what had always constituted one and the same state. The essential condition of such an Union is the combination of each of the constituent parts into a new whole, in which the identical characters and qualities of those parts are so lost as that they can no where afterwards be found or restored. The contracting parties cease to exist, and become incapable of being revived. It is as impossible to replace them *in statu quo*, as it would be to recover the identical parts of two images of the same metal, which may have been melted together, and cast into one new figure made up of both. Physically, or even morally and politically speaking, Scotland, as a country, might be again disjoined from England: it might again have Parliaments, as England might have; but this must be by a process exactly the same with that which should separate Cornwall, Norfolk, Caithness, or Sutherland, from Great Britain. It would not be a redintegration or restoration of Scotland to her former state, as she existed before 1707; that state has been melted down, and indissolubly mingled with that of England, which, in like manner, can never become a separate kingdom, as of its ancient right.

If this reasoning is as just and correct as it appears to me, all apprehensions and alarms must necessarily vanish (alarms sometimes attempted to be raised when it has been thought they might assist a little dearth of argument), of Great Britain assuming a right to break through, and set aside, at her pleasure, any incorporation of this kingdom and that of Ireland, which the wisdom and patriotism of the two Parliaments may adopt. After an Union, Ireland may again be separated from Great Britain, as England may be torn asunder from Scotland, by domestic *faction* and civil war, or by foreign hostility; but they never can be disjoined by any regular act of the united Government and Legislature.

In short, it appears to me that a common Parliament, such as was formed on the Scotch Union, and must be in contemplation now, must have the power of altering or repealing any of the former acts of either of the local Legislatures, *i. e.* either English or Scotch, British or Irish, a power daily exercised in regard to English and Scotch acts made previous to 1707; but that such common Parliament cannot legitimately repeal or alter any of the fundamental and essential clauses, articles, or conditions of that treaty, by which the Union shall be constituted; since the treaty authorized by each Legislature, concluded by commissioners, and then again ratified by each Legislature, when carried into effect will render it impossible,

upon any breach, for either party to resume its former situation, and avail itself of the nullity thereby occasioned ; and of course impossible, consistently with moral right and duty, for the united Parliament, *i. e.* beyond its legitimate powers, to commit such a breach.

Before I proceed, the House will permit me to explain what may otherwise be liable to misrepresentation or misconstruction. Though I have denied the strict right of the constituent body to deliberate and decide on political questions, and either to limit or extend, by special commission and instructions, the powers vested by law in their representatives, yet I am very clearly of opinion, that the representative does not perform his duty, or consult the true interests of his country, who does not pay a due and respectful attention to the sentiments, and even, in many cases, to the inclinations and wishes of his particular constituents, and of the proprietors and inhabitants of the place he represents (with whom he commonly has the easiest means of communication), as well as to the opinions which prevail in general among the different classes of his fellow-subjects. It is very true that there neither exists, nor can exist, any legal or formal method of collecting the individual opinions and suffrages of a whole nation ; still, however, the predominant sentiment will force its way to the observation and understanding of the legislators, and will be in many, perhaps in most cases, the best and most prudent guide for them to follow. If they neglect it, the period of re-election enables the voters (the majority of whom, even as now constituted in this kingdom, taking the whole country over, will, I believe, always be found to accord with the majority of the nation itself) to select others who think more as they do on those subjects of public concern which they have nearest their hearts.

After all, some may think I might have spared the House and myself the trouble of the foregoing discussion, as few, very few, within these walls, have gone so far as directly to maintain the general incompetence of Parliament to such a measure as an Union. But several, by expressions of doubt and surmise, by ambiguous words, scattered abroad at the risk of misleading the vulgar, the ill-informed, or ill-disposed, among His Majesty's subjects in Ireland, have set out with involving their opinion on this material point in oracular obscurity, and have then gone on to assert, that whatever may have been the right of the English or of the Scotch Parliament in 1707, an Union between Great Britain and Ireland, or, at least, such an Union as is supposed to be intended, cannot be lawfully agreed to or carried into effect by either of the Parliaments of those respective kingdoms. They assume, as the case I think must be, that in the

minds of those who have proposed, or are friends to the measure, the proportion of Members to be sent by Ireland to the united Parliament is meant to be considerably less than the number of British Members; which, if the example of the Scotch Union shall be followed in this particular, will remain as at present. 'This,' it is said, 'would, in effect, amount to a total *surrender* of the legislative authority of Ireland to Great Britain. But the constituents of the Irish Parliament delegated to their representatives the powers with which they invested them, for the purpose of exercising, not of surrendering, those powers, for the purpose of maintaining a supreme, independent, and exclusive Legislature for Ireland, not to enable them to betray and destroy the independency, or rather the existence, of the Irish Legislature. This,' it is alleged, 'must be the case, if the Members for Ireland are in a great disproportion to those for Great Britain. Though the British Parliament, therefore, should be supposed competent to *receive*, in accession to its legislative authority over Great Britain, the like power over Ireland, the Irish Parliament can have no right to *bestow* that power, and subject their country, in that manner, to the government of a foreign Legislature. The addition of one-sixth, one-fifth, or one-fourth, to the present aggregate number of British Members, will leave the British Parliament as exclusively supreme over Great Britain as before, and will, at the same time, communicate to Great Britain as entire a supremacy over Ireland as she formerly claimed (before the epoch of 1782) when that country was totally unrepresented in Great Britain.'

In stating this sort of argument, which I have endeavoured not to weaken or misrepresent, the case of Scotland seemed to militate so strongly both against the *conclusion* of incompetency, and the assumed *fact* from which that conclusion is drawn, namely, the exercise of exclusive power by the greater over the lesser country, that every effort of ingenuity has been used, though unsuccessfully, to find out some intelligible ground of distinction between that transaction and the measure now in agitation.

1st. With regard to *the fact*. It is a matter of such acknowledged notoriety, that in questions of a local nature, or which nearly concern the northern division of this united kingdom, the Members returned by Scotland have generally influenced the opinion and vote of the whole House of Commons, that the gentlemen on the other side have not been able to deny it. They have, therefore, been obliged to content themselves with the hope that this, like other circumstances relative to the Scotch Union, may be ascribed to something of a mysterious and undefinable nature, peculiar to the charac-

ter and situation of that people ; and they insist, that whatever may have in practice counteracted the natural consequence of the superiority of numbers in that case, it is not less certain that the whole legislative authority over Scotland is vested in the English Members, than that 513 is a larger number than 45.

2d. As to *the conclusion*, they argue, that if the surrender (as they insist on terming it) which was made by the Scotch Parliament has not vitiated the whole transaction, it is either because the lapse of time and long acquiescence on the part of that country have, by a sort of prescription, confirmed the authority of the Parliament now denominated British, but still, in effect, only English, over Scotland ; or because the Scotch Parliament was expressly empowered and commissioned by the constituents in that kingdom to agree to an Union.

In answer to these refinements it may be observed,

1. That it is a new sort of prescription which can confirm or render valid, what, in its commencement, was a mere nullity ; especially where the acts by which this nullity has been turned into a right, must, if the argument is well founded, have been throughout equally null and void. If the Scotch Parliament could not, in 1707, legally ratify the treaty of Union, the act by which they purported to do so was void ; and the royal assent which was given to that act, having nothing on which it could operate, was void also ; as much so as it would have been if given to an act by which the Parliament had attempted to legislate for France or Italy. But the ratification of the treaty by the Scotch Parliament was the essential condition on which that of England ratified it. If, therefore, the act of the Scotch Parliament was a nullity, so also must have been that which was only passed on the faith of its supposed validity. The one was the consideration for the other ; and if England could receive nothing, neither could she mean to give, nor could give any thing ; and the whole business resembled, on her part, what the lawyers call a *nudum pactum*.

Thus this doctrine necessarily leads to the inference, that the present Legislature of this country has no legitimate authority ; that the powers it exercises are mere usurpation ; and that no man, either in Scotland or England, is bound to submit to any of the laws which have been enacted for near a century.

2. When, perceiving that this argument of acquiescence fails by leading to such a dangerous absurdity, gentlemen resort to some supposed special delegation from the people or constituent body to the Parliament of Scotland, it will be recollected, as I have already shown, that the electors *could not*, by the Constitution—in this re-

spect the same in that kingdom as in England—make any such delegation, so as to give it any force or validity; nor grant to the elected any peculiar powers, not incident to the mere character of representatives duly chosen. I will now prove, that in 1707 no such delegation *was in fact* attempted in Scotland.

There is undoubtedly a passage or two in *De Foe's History of the Union*, which seem to indicate something special in the appointment, of the Members of the Parliament of Scotland, which concluded that treaty; and a supposed specific authority, in that instance, though very little taken notice of in this House, has been much relied on in several speeches, and in various pamphlets, in the sister kingdom. This circumstance induced me to bestow some pains in the investigation of the matter, the result of which has been, as I was well persuaded it would be, what I have just asserted, that no such authority was in contemplation, much less required or conferred, at the time of electing that Parliament.

Indeed it would have been very extraordinary if the case had turned out otherwise, no historian of that period, or who has written since, having ever mentioned or alluded to such a fact, if we except those short and obscure passages in *De Foe* to which I have referred.

Nay, farther, in the several treaties preceding that which so happily accomplished the object, from the accession of James the Sixth of Scotland to the crown of England downwards, no idea of the necessity, expediency, or, I may say, constitutionally speaking, of the possibility of such a reference to and delegation from the freeholders and burgesses,—forming themselves, as they must have done, into what, in the modern French vocabulary, would be called *primary assemblies*,—ever seems to have been entertained by any projector, politician, lawyer, member of parliament, minister, or sovereign whatever.

I will now, Sir, shortly state what really happened in Scotland on the occasion of the last and successful treaty.

The Convention Parliament, or Estates, which had been assembled in that country on the abdication, or forfeiture, of James, and had met early in 1689, continued undissolved through all the reign of King William, and were summoned to meet by Queen Anne on the 9th of June 1702, a few months after her accession. The anomalous formation of those Estates is well known; and it will not be pretended, that any measure of Union between the two kingdoms was, at the time of their nomination, either agitated by the represented, or given in charge to their representatives.

The sixth English Parliament of King William, which had been called by the usual process (no special authority being pretended as to England), was sitting on Queen Anne's accession; and on the 6th of May 1702 had passed an act, enabling the Queen to appoint commissioners for treating of an Union between England and Scotland.

As soon as the Scotch Parliament met after King William's death, this circumstance was communicated to them in a letter from the Queen, and a similar measure, on their part, recommended; and, in consequence thereof, a like act was passed on the 23d of June 1702.

Commissioners were accordingly appointed on the part of each kingdom, and met at Westminster on the 27th of October 1702.

In the mean time the Scotch Parliament, or Convention, was prorogued (30th June), and soon afterwards dissolved, as was the English Parliament on the 2d of July 1702. But the commissions were not to determine by this dissolution of the respective Parliaments, but to continue in force; and such treaty as the commissioners might conclude was to be ratified by the subsequent Parliaments of each kingdom.

From the above deduction it is clear, that if those commissioners had in fact proceeded to the conclusion of a treaty, no surmise could ever have been made, that on the part of Scotland any special mandate had served as a foundation for the powers exercised on the occasion.

A new Parliament was soon afterwards called, in the usual way, in England, and met on the 20th of October 1702, a week previous to the meeting of the commissioners.

On the 8th of September a royal proclamation was published in Scotland, containing the following words:

‘ Whereas the late Parliament of that our antient kingdom of Scotland is by our authority dissolved, and considering that we are engaged at present in *a most just and necessary war*; and that by acts passed both in the Parliament of England and Scotland we are empowered, and have accordingly nominated *commissioners to treat of an Union* betwixt these our kingdoms, and of other things, matters, and causes relating thereto, conform to the tenours of the said acts, the conclusion of which Union to be established and ratified in both Parliaments, will undoubtedly conduce to the lasting peace and welfare of both kingdoms; for which causes, and that we judge it necessary there should be a Parliament in being to meet on such occasions as may require it, we have thought fit to call a

‘Parliament of that our kingdom, to meet at our city of Edinburgh
‘on the 12th of November next.’

This passage, in an instrument of which, after a good deal of research, I have been furnished with a copy by the obliging attention of the gentleman who has the care of the public records at Edinburgh, is the only circumstance and source to which I can trace the supposition of the alledged special authority of which I have been speaking. I think it is no injustice to the gentlemen who have pleaded that special authority, to suppose they had conceived it to rest upon some more solid and tenable ground. Indeed I have not met with any evidence that they, or any writer or compiler, on the present occasion, had taken the pains I have been prompted to do (in order to sift every point of this great question as thoroughly as I could), with regard to the proceeding which may have given rise to the passages I have referred to in *De Foe*. But it is no wonder the sort of argument there stated is so loosely, generally, and shortly expressed, and that so little attention seems to have been paid to it at the time, or by that very historian—the only one, as I before observed, who has ever hinted at it. Was the mention made of the war, in the same proclamation, a special or necessary notice to the electors of Scotland to instruct their representatives how they were to act in the ensuing Parliament, as to granting or refusing supplies? If it had been all at once discovered, that all former Parliaments which had entertained the question of Union had exceeded the power and authority incident to their constitution, would there not have been some more solemn and specific recital to that effect in the proclamation itself? Would that subject have been lumped, as it were, with so common and usual a cause for holding a Parliament as the circumstance of a war? Would not the proclamation have proceeded to give new and peculiar directions for the method of communicating to the electors the notice that they were to exercise a novel and extraordinary sort of deliberation, and to communicate a new power to the elected, not necessarily vested in them by the act of election and consequent commission, appointing them Members of the Legislature? Would not the proceedings at the subsequent elections, the summons, the returns, or, as they were called, and were in fact in Scotland, the commissions of the persons chosen, have contained some reference to the subject? Would not the minutes of the election meetings, whether of counties or burghs, which in that country are drawn up with so much form and precision, have recorded the especial object and purpose for calling the Parliament, and the instructions on that account given by each body of constituents? Would there have been no trace of any thing of

that sort among the entries in the corporation books of Edinburgh, or of the other cities, towns, and boroughs of the kingdom? Would there not have been some tradition, some memorial, some narrative, or some hint of a formal, or at least of some incidental allusion to the subject of Union at some of the elections—of some contest founded on the known or declared opinions of different candidates, for or against the measure? And, lastly, would not the very act of the Scotch Parliament, which ratified the treaty, have recited the special power which alone warranted them in that act, and which their general character as a Parliament did not authorise?

Now, Sir, not one of those circumstances exists. The proclamation, the copy of which I hold in my hand, gives no particular direction as to the elections. The summonses for election, the commissions, the minutes, the corporation books, bear no marks or signs of any thing special. History, memoirs, tradition, are all silent; and you know, Sir, that the act of the Scotch Parliament is equally so.

It is hardly necessary to wind up the narrative I have been giving, by stating that the commissioners who met by virtue of the two acts of 1702, and of whom these for Scotland must have been the only persons in the contemplation of the electors of the new Scotch Parliament, if those electors had exercised any judgment, as such, on the subject of the proposed Union, never came to any conclusive treaty or agreement. Their meetings were finally adjourned on the 3d of February 1703.

The new Scotch Parliament did not meet till the 6th of May 1703. On the 9th of September 1703, they voted, that *the commission of Parliament*, as they called it, was terminate and extinct; and that there should be no new one without the consent of Parliament.

In February 1704-5, the English Parliament passed a new act, empowering the Queen to appoint commissioners, when a similar act should have passed the Parliament of Scotland. On the 5th of April 1705, that first English Parliament of Queen Anne was dissolved, and the new one met on the 27th of October.

In the mean time, after a great deal of angry proceedings in the Parliament of Scotland during their first and second session, in the third, which began on the 28th of June 1705, an act also passed, authorising the Queen to appoint commissioners.

Under these two acts new commissions issued; one for Scotland on the 27th of February 1705-6, and that for England on the 10th of April 1706. The commissioners met at Whitehall on the 16th of that month: on the 22d of July the articles were

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executed ; on the 16th of January 1706-7, they were (with several alterations) ratified by an act of the Scotch Parliament ; and on the 6th of March of the same year, by the English statute of 5th Anne, cap. 8 ; and the Union took effect on the first of May 1707.

Sir, I did, in a prior debate (11th February), declining at that time the *argument*, which was in much better hands, advert to the *authority* of several eminent persons in Ireland, on this question of the competency of their Parliament ; and referred to a debate in the Irish House of Lords, in which the Lord Chancellor, the two Chief Justices, and the Chief Baron had voted, and three of them spoken in support of its competency. What I then said has been misunderstood. I have been supposed not only to have asserted what I have just mentioned, and (which I also admit I did) that Mr. Foster and Sir John Parnell had avoided giving their sanction to the contrary doctrine, but to have added, with some triumph and exultation, that there had nobody been found to maintain it but McNevin and Lewins. Sir, that is not what I stated. I did perhaps discover the satisfaction I felt from the consideration that the distinguished characters I have mentioned had supported that side of the question which I thought was necessarily connected both with the general principles of government and those of the British Constitution ; but I never said or meant to say, that no opinion had been delivered of an opposite sort, by any body in Ireland, except McNevin and Lewins. I merely observed, that the names of those who, at the different county and other meetings which had then taken place, had come to resolutions denying the competency, did not appear ; and that I thought it right, in contrast with the learned noblemen to whom I had referred, to mention two notorious persons in that kingdom, who had in their own names and characters pronounced boldly, and without hesitation, their authoritative opinion to that effect. It was therefore unnecessary to question me whether I did not know in particular that three considerable lawyers, and Members of the Irish Parliament, had denied this competency ; and whether I doubted of their legal learning and abilities ? I dare say they have denied it. I have, indeed, read in a printed letter, to which the name of one of those gentlemen is subscribed, ' That the Parliament of Ireland, true to itself, and honest to its country, will never assume a power extrinsic of its delegation.' (Mr. Barrington's Letter to Mr. Saurin, dated 20th January 1799.) Similar sentiments may have been delivered by the other two, and by others in the sister Parliament ; and as to the legal abilities and acquirements of those gentlemen, far be it from me to express or en-

tain any opinion to their disparagement. One of them I have the pleasure of knowing; and that government, to which I had the honour of belonging when in Ireland, though so corrupt and wicked according to some of the honourable gentlemen on the opposite side of this House, had the advantage of receiving from him a most strenuous and spirited support. I do not recollect the other two. I believe they were not in Parliament in my time, but I understand they are also men of talents and eloquence. But, Sir, I am persuaded those gentlemen themselves would not think it implied any disrespect to them, as members of the profession to which I once had the honour to belong, if I were now to say, that the opinions of barristers, however able or eminent, are not, in point of authority, to be put in the balance, on a great constitutional point, with those of the heads of His Majesty's supreme tribunals, the fathers and oracles of the law; especially when those great judicial stations are so filled as they at present are.

But, is it true, that, with a disproportion of Members, such as it may be supposed will be settled between the two countries, Ireland would only *give*, and Great Britain only *acquire*? I speak now of legislative authority. In my judgment, quite otherwise. There would be a reciprocal, and, having regard to the respective weight of each in the scale of empire, an equal communication of power. The Lords and Commons of Great Britain would indeed acquire a direct share in the legislation of Ireland, but so would the Lords and Commons of Ireland in that of Great Britain. Mutually they would relinquish, or, if gentlemen like a more exceptionable word better, would surrender, the exclusive jurisdiction over their respective countries; but each would obtain a share, commensurate with its relative importance in the united state, of the supreme dominion over the whole; and, therefore, as to the distinction attempted on the question of right, how can it be contended that the British Parliament may lawfully receive within its bosom, say 80, 100, or 120 strangers, vesting them individually with the same authority as its original members individually possessed, if the Irish Parliament cannot, on the condition of participating, according to due proportion, in the government of Great Britain and the empire, lawfully admit the legislators of this island and of the empire to a share, adjusted by the same rule of proportion, in the local government of Ireland? The idea that inequality of numbers would vitiate the transaction on the side of the weakest country, leads to this, as was well remarked by a right honourable gentleman in one of the more early debates (Mr. D. Ryder), that there could never be a lawful Union, unless the numbers in the united legislature were made cor-

rectly and arithmetically equal on both sides. If so, had England agreed to the unreasonable demand, during the last century, on the part of Scotland (in 1760) of joining the two Parliaments according to their then existing numbers, or were Great Britain now to receive into her House of Commons, all the three hundred representatives of Ireland, and to unite together the two Houses of Peers as they now stand, the transaction would still have no legal solidity; the Scotch Parliament formerly, and the Irish Parliament now, would still have betrayed their trusts.

But this junction of the Parliaments, this identification or incorporation of the two Houses of each, in analogy to the identity which already exists as to the third estate, is treated as a destruction, an extinction, an utter annihilation of the Constitution of Ireland. The same terms were misapplied in Scotland to the Union of that country with this; for, ingenious and inventive in arguments on most subjects as some of our opponents are, they will give me leave to say, that on many of the points of this question, they appear to me mere plagiarists, to a degree of servility, not only of the topics, but, in general, even of the very language and expressions which were then employed. Of this any man may convince himself by comparing the late debates here and elsewhere, with the History of *De Foe*, and the Memoirs of *Lockhart*.

In the case of Scotland and England the misapplication was not so great. In that case, the third branch of each Legislature, though for the time it centred in the same person, was so far from being inseparably mixed, so as to form one indivisible whole, that a law actually existed,* by which its separation, at no distant period, into two distinct sovereignties, was expressly established.

It were to be wished that gentlemen would explain what that essential part of the Constitution of Ireland is, which the incorporation of its Lords and Commons with ours will annihilate. It has always appeared to me, that in two principles is comprehended the essence of ours and of the Irish Constitution, which, with the exception of certain abuses, real or imputed, of different sorts to be found in each kingdom, is one and the same. How often have I heard gentlemen in the Irish Parliament boast that they enjoyed, how often read in the published harangues and essays of Irish politicians, their exultation in the possession of the British Constitution! I say, I have always conceived that the most essential principles of that Constitution are two: 1. That it is composed of three indepen-

* The Scotch act of Anne, called the Act of Security, 1st Parliament of Queen Anne, 2d sess. c. 3. p. 723.

dent estates or branches, forming checks each upon the other two.

2. That no law can pass, affecting the life, the liberty or property of the subject, without the concurrence of a representative body chosen from among the people, in a mode formed on the consideration of property and franchise, and consisting of an adequate number of persons; and of such a mixed description, as to bring to the legislative assemblies competent knowledge, both of general and local concerns, and a sympathy of interest in regard to every thing that can affect their constituents and the nation at large.

Now, Sir, if this description is in any degree true, how can it be said, that the combining into one supreme Imperial Council a just number of the representatives of both nations for one House, and of the Peers for the other, will be the annihilation of the Constitution? The Legislature of the empire may, in my opinion, in one point of view, and that perhaps the most enlarged and the soundest, be considered as one great political machine; consisting of one and the same supreme head, both executive and legislative; to which are attached, or linked and knit, two separate Members, while each of those two is subdivided again into two analogous parts: the one Member, the Lords and Commons of Great Britain, empowered to prepare for the Sovereign's deliberation, sanction, or rejection, whatever may seem necessary for Great Britain, and for the empire at large; the other, the Lords and Commons of Ireland, possessing only, but exclusively—as far as such exclusion is consistent with the idea of an unity of empire, either on the present or any other possible frame of such a machine—the same power as to the kingdom of Ireland. Let me ask, whether this machine, considered theoretically at least, would not be simplified, its structure improved, and the two essential objects I have pointed out, better secured, by blending and incorporating, in a fit proportion, the two separate members into one?

But, Sir, after making the best stand they can on this quicksand of incompetency, the gentlemen proceed to the real merits of the question, and expressly deny that Ireland will reap any benefit from the measure; meaning, I suppose, also to deny, that it will prove beneficial to this country, or to the empire at large. I suppose they mean this, because I think that any man of good sense, or who is a real friend to Ireland, can disjoin her interests from those of this kingdom, and of the other parts of the British dominions, or contend that any great arrangement is unadvisable and unjust, which shall tend to the general advantage of those other branches of the empire, merely because no particular advantage may accrue to Ireland, pro-

vided that country is not thereby exposed to some detriment or danger.

Let us therefore examine a few of the most prominent circumstances of advantage which may be reasonably expected to flow from an Union, in the first place, to *Great Britain*, and to *the rest of His Majesty's dominions*; but, secondly, to *Ireland*;—considering the subject in a general view of legislative and executive government, of commerce, manufactures, and agriculture, of internal peace, civilization, and prosperity; under which heads we may also discuss some of the principal objections which have been relied on, either here or in the sister country.

With regard to *this country*, its legislative and executive councils would no longer be liable to be perplexed in consequence of the distinct machinery of a separate Irish Parliament, nor the general government continue in constant danger of misapprehension and disputes, and subject to the inconveniences which inevitably arise from circuitry of communication, and the impediments and embarrassing modifications to which jealousy or ignorance on the one side or the other will so often give occasion (while things remain as they are), in many of the most important concerns of the empire.

In other respects it may be difficult to foresee any immediate advantage to Great Britain; to her manufactures, her agriculture, her trade, or general prosperity. Some people, indeed, rather apprehend danger to British commerce and manufactures; and that supposed migration of capital and skill to a cheaper country, to a country possessing a superiority of situation as to many branches of business which has been often the subject of public discussion, is argued upon as a too probable consequence of an Union. (Mr. Peel's Speech.) To this it might be a sufficient answer for the statesman to say, that if what one part of the united kingdom shall lose another will again, there will be no public detriment to the whole. But that answer, I own, sounds harsh to my ears. I think you ought not, on such general considerations of policy, to overlook the feelings and interests of the numerous individuals and classes of men, who have, as it were, localized their ingenuity, their industry, their wealth, and their habits of life, under the countenance and implied faith of pre-existing laws and institutions. There is a better answer, I believe, in the fact, that capital and industry so localized are not easily influenced at once to change their situation, by such temptations. The attempts which have been made, at various times, to transfer, by some sudden effort of speculation and enterprise, English money and credit, and English art and skill, to cheaper

and more eligible places in Scotland, Wales, and even Ireland, have rarely been successful, or persevered in; and it is no inconsiderable illustration and proof of this position, that, even with regard to external trade, which is certainly more locomotive than manufactures, those towns and ports where accident at first; and a long series of causes afterwards, have operated to establish it, are seldom or never out-rivalled, or their commerce drawn off, by any exertions, however powerful, in favour of situations better adapted by nature for carrying it on.

Gradually, however, after an Union, Ireland will undoubtedly attract much wealth, capital, and credit from this country, not only by the circumstances of advantage to which I have alluded, but also, more especially, because an uniformity of laws and legislature will give greater confidence to those who may be disposed to embark in enterprises of speculation, or place their money on commercial or landed securities in that kingdom. This, one should think, would be a strong and reasonable argument for Ireland (of which afterwards); but such gradual benefit to be reaped by her, will not affect the interests of individuals now engaged in business here, and will unquestionably, from the known principles and history of public wealth, tend in its progress, by multiplying intercourse, and the returns of profit in and between both countries, to increase the riches of both, and of the whole empire.

Let us now give a moment's consideration to the effects of the proposed Union on that *empire*, as an aggregate of which, Great Britain and Ireland form the two chief and preponderating members.

And here, Sir, it will be enough just to observe, what no man, I think, can deny, that in all cases where it is practicable, one general, superintending, and controlling Legislature, is the best fitted for the steady, consistent, and rational government of all the parts of that combination of individuals and territories which constitutes what is denominated a state.

To endeavour to enforce this position by a long train of argument, indisputable as I conceive it to be, would be an unwarrantable waste of time and words.

It has, indeed, been said, in answer to those who have pointed out the obvious inconvenience which might arise from a difference of opinion on any great imperial question, as of peace and war, between two distinct Parliaments, that equal inconvenience would follow from a difference of a like sort between the several branches of the same Parliament; but that such differences, though they may be suggested by theory, have not been found to happen in

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practice. (Mr. Foster's speech, p. 54, 55.) I must beg leave to say, that they certainly sometimes have happened, both between the two Houses, and between those Houses and the Sovereign, in the British Parliament, and with the hazard, at least, of considerable detriment to the State. But there are material distinctions between the two cases which have been thus brought into comparison. The identity of interest between the several branches of the legislative and executive government of the same country, is much more direct and sensible, and therefore, on discussion, much less apt to be mistaken by either, than what exists between two kingdoms, though forming parts of the same empire: besides, there is a facility of discussion and explanation, by conference, address, remonstrance, &c. between the respective branches of the same Parliament, which cannot take place between two distinct Legislatures.

It is also said, that the checks which the proceedings of the three branches of the same Parliament produce, furnish a principle to which our Constitution owes its stability, and that similar checks exist between the two sister Parliaments. (Mr. Foster's speech, p. 55.) No doubt this is true to a certain extent; but it would be easy to show, that in the case of the two Parliaments such checks exist in a very imperfect degree, without any foundation in their formal and legal constitutions,* and with little more force or efficacy than those which prevail in the relations of different states, having common interests, but no link or connection in their governments. Such checks between the different nations of our part of the globe, contributed for a time to maintain what used to be called the balance of Europe; but although those of a more substantial and operative kind, in concurrence with other causes, have to this day preserved, and, I trust, if perpetuity can belong to human institutions, will ever preserve our frame of government, the other and inferior sort has not been found of equal power in giving permanency to that balance.

I admit that circumstances of distance (there may be others) are sometimes such as to render so desirable an object as one common Imperial Legislature impracticable. Such I take to have been the case with regard to our colonies in North America. I believe all sober men of all parties, both here and on that continent, would

* This is not inconsistent with what is afterwards said of the jurisdiction the British Parliament may exercise over the executive ministers who advise the King in assenting to, or rejecting Irish bills. That jurisdiction is without power to stop such assent or rejection; and, therefore, forms no immediate or absolute check, though it may afterwards punish those who have advised the Crown to give or refuse its assent.

have agreed, that, could it have been done, the admission into the British Parliament of an adequate number of representatives from thence, would have been the happiest method of reconciling the disputes and removing the difficulties which terminated in a civil war, and the separation of that country from the empire. Dr. Adam Smith, and many others, recommended the experiment. The immense distance, and the uncertainty of regular, periodical, frequent, and early communication between American representatives in Great Britain and their constituents in America, seem to me to have opposed insurmountable obstacles to such a plan.

But that no valid objection of a like nature exists in the case of Ireland, is, I think, abundantly manifest. Some gentlemen, indeed, of that country, have expressed, in very strong language, their ideas of the inconvenience which would attend what they quaintly term a *transmarine* Parliament; and one learned barrister, at the celebrated meeting of the profession which took place early in Dublin, is stated to have pronounced, 'That a British Minister shall not, and cannot, plant another Sicily in the bosom of the Atlantic, and that God and Nature never intended that Ireland should be a province:' (Debates of the Irish Bar, 9th December 1798, p. 47.)

If by this is meant, that the intervening channel is, in the nature of things, an insuperable difficulty in the way of a legislative Union; I answer, that in principle (however widely the cases differ in importance) the reason would equally apply to the islands of Orkney and Shetland, and would have applied, in former times, to the town of Calais. As to the idea, that Ireland, by an Union, will, in any degrading or offensive sense of the word, become a province, in any other sense than that according to which she and Great Britain are now provinces of the general empire, I deny it. Ireland, indeed, will no longer be a distinct kingdom; but neither will Great Britain: they will both become, as it were, *aliquot* parts of one incorporated realm, instead of remaining separate *integral* parts of the empire.

It is true, that the interposition of the sea forms a geographical separation between them, which did not exist in the case of England and Scotland: but, on the other hand, Dublin is nearer to London than Edinburgh is; and the journey, notwithstanding the sea passage, is, I believe, in general, performed in a shorter time; Cork, Limerick, and Londonderry, the most distant considerable cities in Ireland from the British metropolis, are nearer to it than several of the principal towns in the north of Scotland; and no part of Ireland is so far removed from this city as the counties of

Sutherland and Caithness; not to mention again the Orkney and the Shetland Islands.

Besides, it is to be observed, that Great Britain is the *only* neighbour of Ireland, and that, while the eastern coast of Scotland is open to a near and easy intercourse with other countries, Great Britain intercepts almost entirely all direct communication between Ireland and the continent of Europe, while the immense expanse of the Atlantic divides that island from all other parts of the globe.

If we add to these considerations the many and important facilities, or rather invitations, to a more thorough incorporation of England and Ireland—and which now must comprehend Scotland—that did not exist in the former case; the same system of laws, civil and commercial; the same rules of property; similar tribunals; corresponding forms of legislature; a common origin; extensive consanguinity, and intermarriages; the great number of those who, by succession or acquisition, are daily becoming owners of land in both kingdoms; the same established religion; the same course of education, &c. &c.;—if we consider all these circumstances, that of absolute territorial contiguity seems to be infinitely outweighed, and, as it were, totally to vanish from our sight.

Having incidentally cleared away, as I flatter myself I have, this objection of the want of immediate juxtaposition, I shall not, for the present, revert to any farther examination of more general, or, as they are often called, imperial considerations; but will now proceed to take a view of some of the peculiar benefits, which I think *Ireland* would derive from the proposed arrangement.

At present, she has no share whatever in the legislation of Great Britain, nor, as I have always heard admitted, in that of the empire. Her Parliament can take no part in the regulations necessary for the government and administration of our foreign possessions in the East and West Indies, in Asia, Africa, or America, of those in the Mediterranean, or even of those in her own immediate neighbourhood, in St. George's Channel, or on the western coast of France. Is any one so ignorant as not to perceive how materially such regulations may affect the commercial and political interests of Ireland?

On the admission of her representatives among those of this island, she will immediately acquire her proportionate share in all those great concerns; a voice in the legislative government of Great Britain, and of every part of the British dominions.

This is not all: Ireland will not only have this share of general legislation, through the influence and suffrages of her own immediate representatives; she will also be represented and entitled to

speaking through the influence and suffrages of every one of the 513 Members chosen in this island. This was ably pointed out in a former debate, by a gentleman (Mr. Peel), who, on that occasion, discovered the most enlarged and liberal views of general policy, united to the soundest speculative as well as practical knowledge of commerce and manufactures.

And here we may perceive the gross fallacy of the idea which so often mixes itself in these debates, and has, as we have seen, been founded on in the argument of incompetency, viz. that the concerns of Ireland will be solely and exclusively attended to, and this too on a principle of opposition and hostility, by the smaller number of Members which she will have to choose. It will, on the contrary, be then the duty; and on all great points will, I am satisfied, be the desire and the true interest of those elected here, to give their due weight to the interests, general or local, of Ireland, in their deliberations and in their votes; and in cases where they do not, I am apt to believe, what respects Ireland will be wholly left to the decision of the Irish Members, as I have already observed to have happened so generally in regard to the Scotch Members of the British Parliament, when the subject before the Legislature has merely related to Scotland. Natural and fair reasons for this, and equally applicable to Ireland, might easily be stated; but it is enough here to appeal to the fact, which has been so notorious, that when my right honourable friend asked in a former debate, whether Scotland had, in consequence of her comparatively small number of forty-five Members, been oppressed or taxed beyond her proportion since the Union? the mere supposition, so contrary to experience, forced a smile from the gentlemen on the other side of the House.

But, as I have just said, *every* individual in the united Parliament will, in principle, and as a duty, have vested in him a portion of British and also a portion of Irish representation, and this in the ratio of the comparative weight and importance of the two countries in the general scale: and do not let gentlemen pay so poor a compliment to the candour and wisdom of British Legislators as to think they will either supinely or partially shut out from their minds important objects which may more immediately concern Ireland, but the decision on which cannot but also affect the welfare of the whole united kingdom. Many, indeed, chosen for Great Britain will feel even personal motives as strong or stronger for looking to the advantage of Ireland as for consulting that of this country. Have we, for instance, any reason to suppose that the honourable Member for Stafford, if he should happily fail, as I trust he will, in the object of his present mistaken zeal, and the Union should be esta-

blished, will be a less vigilant guardian of the privileges and interests of his native land, than of those of the country he has thought fit to adopt? Or will a native of Great Britain, if he happens also to be a merchant principally engaged in Irish commerce, and looking to that country as the source of his wealth and fortune; will the opulent English mortgagee of an estate in Ireland, (of which description some, I believe, have now seats in this House,) will men of that sort, Members chosen for British seats, to the united Parliament, be apt to overlook that part of their duty which they will owe to the sister island? Such gentlemen are even now prompt enough, and I mention it to their honour, to speak as if they already represented Ireland here. But, as matters stand, they can hardly do so constitutionally, and certainly not effectually. If an Union take place, such a conduct will be at once reconcileable to their inclination, their rights, and their duty.

Sir, it has been a very common objection in Ireland to measures affecting that country undertaken by the government here, that Ministers in London, with all the opportunities their stations may furnish, and their sense of duty urge them to improve, have not the means of acquiring such an habitual and detailed knowledge of the characters, circumstances, and interests of that kingdom, as would have been necessary to enable them to have judged with sufficient certainty of the justice or policy of such measures. I do not mean here to refer to those persons in that kingdom who have borrowed from the phraseology of their predecessors in Scotland the inflammatory and inapplicable terms of *foreign government*, *foreign cabinet*, *foreign ministers*, &c. I speak of many men firmly attached to the connexion with Britain and the interests of the empire, and who consider Irishmen and Britons not as foreigners to each other, but as friends and countrymen, living under the allegiance of the same sovereign, and entitled reciprocally to all the privileges—I was going to say of *citizenship*, but that word has been profaned,—of natural born-subjects, in either kingdom. Men even of that description are not unfrequently heard to say, ‘The Government in England is unacquainted with the concerns and the people of this country. They seldom interfere without doing harm. Why do they not leave us to ourselves?’

It is needless to argue the obvious inadmissibility of the conclusion thus drawn from premises concerning the truth of which it is not my business to inquire. The administrators of the supreme superintending government of the empire, in all its parts, must reside near the person of the Sovereign. But though we cannot give

way to the principle, it does not follow that the facts may not, in some instances, have proved more or less true.

Now, Sir, the incorporation of the legislatures would, I think, by the frequent presence of the Irish Peers and Commoners at the seat of general government, afford a perfect cure to this evil. Men thoroughly acquainted with all the affairs of that kingdom; natives, probably, of all or most of the different cities and counties; persons possessing property, engaged in trade and manufactures, or exercising professions over the whole extent of the country, would be then, during the sitting of Parliament, ready on the spot to represent to the Ministers, or even submit directly to the Sovereign; and when the occasion called on them, in the different stages of any measure, or on the first pressure of any emergency, would have it in their power to bring before the eyes of the impartial Legislature itself, and support in both Houses, by their weight, their talents, and their suffrages, whatever their duty to their country, or to their immediate constituents, might seem to require.

But the most seducing topic with the vulgar, and with some also in Ireland of a higher class, who possess a stronger sense than understanding of national dignity and honour, has been the independence of their country. This is represented as so inseparably connected with the Parliament they now enjoy, that when the mode of their legislation shall be changed, and they shall cease to have this Parliament exclusively their own, they imagine the nation must cease to be independent, and that they will become a debased and degraded people. Sir, when such a change as is proposed is considered as a degradation and debasement, it certainly must arise from some confusion in the ideas annexed to those words.

If Ireland and its Parliament shall be incorporated with the British nation and Parliament, they will undoubtedly lose their distinctness and identity. They will no longer have a separate political existence; they will become, but so will Great Britain and her Parliament, parts only of the united whole; and in as far as a part cannot be said to be independent of the other parts, Ireland will, in that sense, become dependent on Great Britain, but so will Great Britain on Ireland. If after this it shall be contended that the lesser part is more dependent than the greater, the argument will be found to resolve itself into what we have already discussed, namely, the effects of the disproportion of numbers between the Irish and British Members of the common Parliament.

May I, however, be permitted to ask whether the Irish Parliament, even since the boasted Revolution or Constitution of 1782, is, or ever can, in its separate, yet connected state, be totally inde-

pendent? I know, Sir, that this may be reckoned delicate ground, but it has been, unguardedly I think, resorted to by the enemies of an Union, and I but follow them in entering upon it; and, besides, I feel too strongly the ties of duty and affection by which I hold myself to be connected with that country as well as this, to avoid any part of the argument, which has been rendered necessary to a sound decision, merely because, if ill-understood, what I may say upon it may prove unpopular in the neighbouring kingdom. In such circumstances *maluerim veris offendere quam placere adulando*.

Is then a Parliament independent, whose proceedings cannot receive the force of law without the act of persons not members of that Parliament in any of its branches, and who, in acting or refusing to act in that respect, are themselves responsible to another Parliament? Yet that this is the very condition and state of the Irish Parliament is clear from the statute book of Ireland; and, indeed, its being so is fondly considered by some of the most able, though, alas! also most prejudiced opposers of an Union, as essential to the happy connection of that country with this. 'The statute (Irish St. 20. & 22 Geo. III. c. 47.) enacts, that no bill shall pass into a law in Ireland, unless it be returned under the Great Seal of Great Britain; thus not leaving the connection of the two kingdoms a bare junction under one sovereign, but securing the continuance of that connection, by making the British Minister answerable to the British nation' (*i. e.* the British Parliament), 'if any law should receive the royal assent in Ireland which could in any way injure the empire, be incompatible with its imperial interests, or tend to separate Ireland from it.' (Mr. Foster's Speech, p. 24).

To analyse this matter more in detail. The Great Seal of Great Britain cannot be put to an Irish bill but by the Chancellor or Lord Keeper of that Seal, who will seldom execute this duty of his office without the concurrence of those other Ministers of State, members of the British Council, who constitute what is called the Cabinet. Every act so done, though under the command of the King, is an executive, not a legislative act, which the Minister advises and performs at his peril, liable to be called to account for it by impeachment in this Parliament. His Majesty's personal expression of his assent to an Irish statute is perhaps as purely legislative as that by which he assents to a British law; but every public act done by a subject, except his speaking and voting in Parliament, is in its nature executive, and that for which he is responsible. In the sentence I just now took the liberty to repeat, there seems to be implied some notion or suggestion that the responsibility of the British

Ministers is confined to the case of Irish statutes affecting the empire at large, or tending to a separation of the two kingdoms. The Irish act referred to says no such thing. It is indeed very common to hear a distinction made between acts of the Irish Parliament, concerning the local policy and interests of that kingdom, and those whose objects are imperial. In a popular sense, and in extreme cases, such a distinction no doubt exists. A road or estate bill in Ireland can hardly, by any possibility, concern the empire at large; and it might be folly in a British Chancellor or Cabinet to exercise any judgment, or apprehend any responsibility, in regard to it. But the law draws no line, and in every Irish statute of any considerable moment, the empire must be more or less concerned. Who is to judge of the degree in which it is so, or of the propriety and safety of advising His Majesty to receive or reject any such statute? who but the Minister or Ministers who may be questioned for giving that advice, and carrying it into effect; a question which any member for any county or borough in this kingdom may stir whenever he pleases: I must therefore ask again, whether this does not prove that there still remains not a shadowy, but a real and substantial subordination or dependence of the Irish on the British Parliament; a dependence or subordination inherent in the very nature of the present mode of connection between the two countries.*

With regard to the executive government, its subordination is still more obvious. The King's solemn commands, to be executed in Ireland, are either communicated to the Lord Lieutenant when he enters upon his office, by his commission and general instructions

* The following passage will be found entirely to agree with what is above stated: 'I do not hesitate to say, that in thus rendering the Great Seal of Britain necessary to the passing an Irish law, if we created a theoretic difference in the constitution of the two kingdoms, which renders ours inferior, it is one not injurious to us, but necessary from our situation in the empire.' (Mr. Foster's Speech, p. 24.) To some of the concluding parts of the same paragraph I can by no means assent, viz. 'And one with which we are content, and which secures Union and connection on a firm and lasting basis.' The person whose words these are, and most of the friends of Great Britain in Ireland, may be content with the inferiority he mentions, or at least prefer it to the misfortune of separation; but how it should be thought that a mere act of the Irish Parliament, which may be repealed as it was enacted, can secure a lasting Union and connection, especially with our late experience of the alarming exertions of so many enemies of Great Britain, at home and abroad, to destroy that connection, is really matter of surprise. Is the Irish act of 21 & 22 Geo. III. 'a parchment roll' of greater and more permanent force and virtue than a treaty of Union, ratified by both Legislatures, would be? (Mr. Foster's Speech, p. 51, 63.)

under the seals of Great Britain, or by King's letters, transmitted from time to time, and countersigned by one of the Secretaries of State, or, in revenue matters, by the Lord Treasurer or three of the Lords of the Treasury. This course of business, if I recollect rightly, is reported to have been stated nearly as I have taken the liberty of doing, by a distinguished Peer of both kingdoms (Earl of Moira) in the Irish House of Lords, about a year ago. (Report of the Debate on the Earl of Moira's motion, 19th Feb. 1798, p. 46.)

What is the consequence of all this? Ireland is still jealous of her independency. We are told by many, that she conquered that independency, and will maintain it by the sword: she therefore revolts at the practical exercise of powers constitutionally vested in the Parliament and Ministers of this country. The government here, partly from the fear of renewing former or exciting new animosities, partly from other causes, are supposed in general cases to leave matters to the Irish Parliament, and the Ministers of that country. From time to time, however, points will occur where there may appear strong and cogent reasons for their exercising their own judgment and discretion, and this perhaps in a manner contrary to the sentiments prevailing with the servants of the Crown in Ireland. In such cases the difficulty may often be surmounted by the prudence of confidential intercourse, and the adoption of some middle way, suggested by good temper and good sense on the one side and the other, so as not to alarm the dignity of Ireland, or commit the imperial authority resident here. But more than once, even since I have had my attention directed to Irish affairs, situations have arisen in which the English Ministry have thought it their duty (whether they were right or wrong on those particular occasions, is not now the point) to exercise, without such a temperature, an immediate controlling authority in Ireland. Now, Sir, whenever this has happened they have incurred more than the hazard of rousing the jealousy, and affronting the high spirit of some of those persons in that kingdom who had been accustomed to a leading share in the measures of her government, and may think they are conscious to themselves of a superior knowledge of her affairs.

Here then is a dilemma which has already occasioned many difficulties, and which, unless some remedy can be applied, and some alteration take place, will, I fear, in future, be the source of growing embarrassment to both governments, and much ill blood between the two countries; nor can I see the possibility of any alteration which can have the effect of a remedy whilst the present system remains. His Majesty, in order to exercise his legislative and executive functions, must either go to Ireland; or he must exercise

them through the medium of servants, responsible and impeachable here ; or Ireland, by its representatives, must come to England. The first of these plans would only remove the difficulty as to Ireland by throwing it upon Great Britain ; and besides, the residence of the King of the British dominions any where but in Great Britain will hardly be proposed. The second we have shown to be incompatible with the real independency of Irish legislative and executive government. The third, therefore, only remains ; *i. e.* such a legislative Union and incorporation, as that the Irish nation shall be represented in this country by an adequate number of Lords and Commons, returned to serve at Westminster in a common or united Parliament. Then, indeed, it will be no longer true of Ireland, that she ' must tamely follow Great Britain with submission and subserviency ' ; then she will be no longer *gens quæ juxta, jacet, dubiæ libertatis* ; the country and its legislation will then, by their identification with this, be truly independent. They never can be so otherwise, unless Ireland will separate herself from Great Britain, and can trust to her own strength and means in resisting, or to the liberality of our enemies in not attempting to impose upon her the yoke of a government really foreign.

Having said so much on the topics of general policy, in respect to legislation and executive government, I will now, with the leave of the House, examine this question of Union, as it may affect the interests of Ireland in her trade, manufactures, and agriculture ; interests which, when rightly understood, mutually assist each other, and which may be considered together, being liable in most instances to be improved or injured by the same causes.

The advocates against an Union have used much subtilty, though, in general, little method or order, in arguing this part of the subject. As far as I have been able to arrange what they have said, they seem to contend that Ireland is now in a most flourishing situation, and in a state of progressive improvement ; that she owes this, in the first place, to a compact under which her linen trade has been cultivated with the most happy success ; and in the next, to that more solemn compact with Great Britain, ' the glorious constitution of 1782,' which enabled her to legislate for herself, and secure, protect, and cherish by her own vigilant attention to the great objects of her prosperity, that trade, and all the other branches of her commerce, her manufactures, and her agriculture.

These compacts they treat as binding and complete. They cannot be departed from, and nothing farther is wanting to the growing prosperity and safety of Ireland. But an Union would annul them, would shake or destroy every security which they have established,

and would substitute in their place, the capricious, selfish, and despotic will of an unjust, narrow-minded, and rapacious rival. These, perhaps, are not the words, but I think they express, and do not exaggerate the meaning of what has been frequently and very recently insisted upon.

Let us therefore a little inquire, but, as far as we can, with moderation and temper, the best companions of reason and justice, how these different allegations stand in point of fact. And first, as to the supposed compact concerning the linen trade.

It is admitted that Great Britain is the great customer of Ireland for that her staple commodity; that we receive it for our home consumption free of all duty; and encourage its re-exportation from hence to foreign parts by the same bounties which we bestow on our own manufacture. This, I say, is admitted; but,—besides endeavouring to extenuate the merit which it is feared this country might lay claim to for the liberality of such conduct, by the hackneyed answer, that she, like other states and nations under like circumstances, is governed in her transactions with Ireland merely by the impression of her own benefit and advantage—it is stated, ‘That this encouragement to the Irish linen trade is the effect of a special contract, by which, for a valuable consideration, England became bound to grant and maintain it. The valuable consideration was, the relinquishment by Ireland of her woollen export trade, in which she had or might have become a dangerous evil. England had grown jealous of this rivalry; her manufacturers and her Parliament had urged King William to check it; he had consented, and had expressed that consent in terms justly offensive to Ireland; a negotiation ensued, and acts of each of the two Parliaments passed, by which Ireland engaged to withdraw from all competition as to woollen goods, on the condition that England would give that preference and assistance which she does to the linen manufactory of Ireland; in consequence of this treaty, the woollen fabrics, of which she at that time exported to the amount of 110,000*l.* a year, were abandoned; they cannot be resumed; * and therefore Great Britain cannot recall or cancel that obligation by which she engaged herself to promote, in the manner alleged, the linen trade of that country.’ Such is in substance the statement made.

It is extraordinary, but true, that since these debates began, many persons, not ill informed in matters of this sort, and anxious to obtain correct information on the point now in question, have avowed their ignorance, and unsuccessful endeavours to obtain the know-

* Qu. Why?

ledge of the documents and acts in which this supposed compact is contained, of its date, particular clauses and provisions, and of the sanctions, whether of a statutable or diplomatic nature, by which it was guarded. But what I have to add, is still more extraordinary, and equally true, namely, that, such as it was, it no longer exists, but was done away, and totally and entirely repealed and made void, many years ago, at the instance of Ireland herself; and that the advantages which Great Britain still confers on the linen trade of Ireland, are, on her part, at the present hour, merely gratuitous, whatever may be the motives of generosity, policy, or self-interest, which induce her to continue them.

For my own part, I confess that I know of no satisfactory evidence of agreements or compacts between nations, except what are to be found in their diplomatic or legislative records. Between nations totally distinct, they must, to have substantial validity, be expressed in the stipulations of mutual and solemn treaties, duly executed; between countries connected as Ireland and England were, and as Ireland and Great Britain are, by acts of their respective Legislatures, passed with relation express or implied each to the other, so as that the act on the one side shall be the condition and consideration of that on the other side. I have accordingly endeavoured to trace the history of the business I am now discussing, in those sure, and only sure, repositories of the national transactions of both countries with each other—their respective statute-books—and the correct result appears to me to be as follows:

Restrictive taxes had been laid so far back as the period of the Edwards, on the importation of woollen goods into this kingdom, whether from Ireland, or any other country beyond seas. But not to go back to any earlier period than the Restoration, by the act of 12 Car. II. c. 4. s. 1. 8s. 6d. per yard were imposed on all woollen cloths, and 1s. 3d. on woollen stuffs,* imported into England. These last-mentioned duties have never been repealed. They have, indeed, been increased to 1l. 17s. 5d. per yard on cloth, and 5s. 6d. on stuffs, by the operation of new and general subsidies, affecting them in common with all other articles of importation. But the duty of 8s. 6d. per yard alone amounted, and would of itself still amount, to an entire prohibition; for neither Ireland nor any country on earth could come in competition with this in her home market, if burdened with that duty. Thus stood

* Note—The duty was 12d. in the pound, or 5 per cent. on the value as valued in the book of rates; and cloths were rated so high as 8l. 10s. per yard, stuffs at 1l. 5s.

the law at the period when the supposed bargain took place. The House will see that England did not then want the concurrence of Ireland, nor had any occasion to purchase that concurrence by any concession on her part, in order to exclude Irish woollens from her own home market.

But it seems the English Legislature and Government of that time thought it good policy to listen to the representations, made by the English manufacturers, of the danger their staple trade was exposed to from the competition of the Irish in foreign countries. The Irish Parliament, on the other hand, seem to have been satisfied, that it was upon the whole for the interest of their country, to obtain the favour and protection of England to her linen manufactures, which had been even then carried to a considerable height, by an amicable understanding, and the relinquishment of that hostile competition in the woollen business abroad, which had occasioned so much ill-humour on this side of the water.

Accordingly they passed a law, in the tenth year of William the Third, imposing an *ad valorem* duty of 4s. in the pound on all broad cloth, and 2s. in the pound on serges, baize, &c. exported from Ireland to any part of the world. This amounted in effect to a prohibition; but no act was passed in England on the occasion, to check or prohibit the exportation of English linens. Will it be said, Ireland had reason to expect such a law to pass? Where is the evidence of this?

The English House of Lords, in an address to the Throne, had indeed pressed the King to declare, 'that if the woollen trade were relinquished in Ireland, and the subjects there should turn their industry and skill to the settling and improving the linen manufacture, for which generally the lands of that kingdom were very proper, they should receive all favour, countenance, and protection, from his royal influence, for the encouragement and promoting of the said linen manufacture to all the advantage and profit that kingdom could be capable of, (9th June 1698.)

The English Commons, in like manner, had implored the King to 'make it his royal care to discourage the woollen, and encourage the linen manufactures in Ireland, to which they said they should always be ready to give their utmost assistance:' (30th June 1698.)

And the King, in answer to this address of the Commons, had said, 'I will do all that in me lies to discourage the woollen manufacture in Ireland, and encourage the linen manufacture there:' (2d July 1698.)

It was after this that the Irish act I have just mentioned passed.

The English laws at that time, as to Irish linen, stood thus : by the 7th and 8th William III. c. 39. Irish linen was made importable into England duty free ; but a new subsidy of 5 per cent. on all goods imported, having been granted in the year after (8th and 9th William III. c. 24.) to continue till the 1st of February 1699, without any exception as to Irish linen, that article became liable to this new duty ; and from the state of the war in 1698, it was probable that this subsidy would be renewed, as it accordingly was from time to time, and continued for the life of Queen Anne ; it may therefore be conjectured that the great wish of Ireland, as to her linen trade, then was, a restoration to the exemption granted by the first-mentioned act, so as again to open a free market for her linens in England.

This was not obtained during the remainder of William's reign ; but early in the next, by 1st Ann. stat. 2. c. 8. the importation of Irish linen into this country, duty free, was restored, and that has continued to be the law ever since.

Is it not therefore probable that Ireland was satisfied with this freedom of importing her linen goods, exempt from duty, into Great Britain ? At least the case certainly stands so on the face of the Acts of Parliament ; and besides what I have already mentioned to show that they are the only sure evidence on such a subject, have we not sufficient reason, from the almost inextricable discussions which the history of what passed in both countries in 1782 has given rise to,* to avoid recurring for supplementary proof of I know not what implied equitable or understood conditions and stipulations, to anecdotes, harangues, or even entries which may be found on the Journals of either kingdom, but which gave rise to no legislative proceeding ?

The Irish act, which was only temporary, expired in 1702, and was not renewed ; but a very strong, and certainly harsh act, and not temporary, was passed in England, (10th and 11th Will. III. c. 10.) totally prohibiting the exportation of Irish woollens to any foreign country. The power of the English Parliament to make such a law was at that time strenuously insisted upon in this country, and, if not acknowledged, at least acquiesced under in Ireland ; so that this last-mentioned statute did in effect prevent the export to all foreign parts of Irish woollen cloths.

While this continued to be the case, it might have been unjust, and a breach of faith in England or Great Britain, to impose any

* The ground taken by the opponents of an Union has rendered those discussions, in regard to the transactions of that period, unavoidable.

duty, which might have cramped or injured the exportation of Irish linens, either to this or to foreign countries ; but that has been so far from being done, even to this day, that, on the contrary, besides the continuation of the free import, various British acts have given the same bounties to Irish as to British linens exported from hence ; and by the imposition of a heavy tax on foreign linens brought into Great Britain, she gives in that respect also an equal premium to the Irish as to her own manufacture. The bounty paid from the revenue of Great Britain on Irish linens exported has been computed to be, upon an average, upwards of 34,000*l*.

But does the condition on the part of Ireland still continue? Is her part of the supposed compact still in force ; and did she, when Great Britain renounced the claim to bind her by her statutes, renew by any law of her own the prohibition of the exportations of her woollens? Quite the contrary. Before the boasted æra of her independency, in the year 1779 and 1780, she had wisely, boldly, and successfully addressed to the British Government and Parliament her complaint, that this restriction was injurious to the industry and prosperity of her people ; and by the British act of 20th George the Third, c. 6. the statute of William the Third was repealed, and a free exportation of her woollens allowed from Ireland to all foreign places.

It is the natural, obvious, and just observation of a writer on this subject, that ‘ This law, of course, put an end to the compact between England and Ireland, respecting the woollen and linen manufactures.’ (Continuation of Anderson’s History of Commerce, vol. 4. p. 287.) This country has, indeed, still continued her encouragement to the Irish linen trade, the free entry into Great Britain, and the bounties on exportation from thence ; but she has done so voluntarily, and without any tie, contract, or other obligation, but what the general principles of good policy may impose. One is therefore a good deal surprised to read in the address of a gentleman in Ireland, peculiarly distinguished for his knowledge in such matters, to his constituents, the following words :

‘ If the linen manufactory rests at all on any compact, that compact was made with the Irish Parliament ; the extinction of which takes away a security we have found adequate, and leaves it without the protection of its natural guardians.’ *

* Mr. Foster’s Address to the Freeholders of the County of Louth, 15th January 1799. The actual existence of such a compact has been more strongly and directly asserted since. ‘ Britain is bound in every instance to encourage our linen trade by compact, so strongly manifested in the proceedings of both Parliaments, as cannot be denied.’ Mr. Foster’s speech, p. 83.

According to the same address we are to believe, it seems, that as the compact in 1698 was and is the security for the linen trade of Ireland with Great Britain, so the more solemn and important compact of 1782, not only supplied a new guarantee to that security, by confirming to the former the birthright of a *sole* * and independent Parliament, but also, by the same means, roused a *new* spirit of exertion in the traders and manufacturers in general of that kingdom, while a legislative Union would at once destroy the independence of the Parliament, because it would be no longer solely Irish, extinguish the spirit which had been awakened, and remove every safeguard of permanence to whatever advantages it might hold out as a temptation to those weak and deluded persons who might ignorantly form any opinion in its favour.

Much has been said and much written on the subject of that transaction of 1782. It appears to me chiefly of importance, now, in as far as it may afford evidence of what the opinions were which eminent Statesmen on both sides of the water then entertained, many of whom must be still anxious to have those opinions rightly understood. But, if their present sentiments correspond with what they formerly thought, this uniformity will be a strong argument in favour of those sentiments, and in that point of view, it becomes certainly a matter of public concern also, to ascertain what they were. Whatever they were, however, they are not binding upon them; much less upon us, or upon either the Irish or British Parliament. Nay, no act of either Parliament of that time, would be binding on those of the present day; and therefore had each Legislature separately declared that they meant the arrangement, then made, to be such a final adjustment of all relations between the two countries, as that no nearer and more intimate connexion, no legislative Union in a word, should ever be formed between them, that declaration would not be obligatory now, nor stand in the way of the two present Legislatures entering upon, and, if for the benefit

* It appears to me that the word '*sole*' may bear a sense materially different as used in this address, and as it stands in that of the Irish House of Commons in 1782, to which this refers. The words of this address to the electors of Louth are: 'The House of Commons stated to His Majesty in 1782, that the very essence of our liberties exists in the right of a *sole* Legislature, the Parliament of Ireland.' This conveys to me the idea of a Legislature which solely has jurisdiction over Ireland. The address of 1782 says, 'Ireland is a distinct kingdom with a Parliament of her own, the *sole* Legislature thereof.' This only expresses, as I understand it, that the Irish Parliament alone, without any concurrent right elsewhere, was the Legislature of Ireland, without implying that the Parliament cannot be incorporated with that of Great Britain.

of both nations, concluding such a legislative Union. I am unwilling to go far into the controversy on the circumstances of that business: others, in all respects more competent, have discussed it at large, and it will probably be still farther elucidated this night. But I think I can prove that nothing which appears on the records, or usual reports of the proceedings in Parliament, or on the face of the thing, shows that either party meant, on that occasion, to shut out in future all question of Union, but quite otherwise; that the progressive improvement in the trade, manufactures, and general prosperity of Ireland since, has not been owing to that transaction; that this prosperity is not secured by it; that it depends in a very principal degree on the policy and wisdom of Great Britain; and that the only certain safeguard of its permanence would be found in that very measure, which it is pretended would have the contrary effect.

There were four grievances then stated on the part of Ireland: one and the principal of which was the claim of the British Parliament to a legislative power over that kingdom.

The messages from the Throne to both Parliaments (9th April and 16th April 1782) mentioned 'the King's concern to find that 'discontents and jealousies were prevailing on matters of great weight and importance; and recommended that *the same* should be taken 'into consideration, in order to such a *final* adjustment * as might 'give mutual satisfaction to both kingdoms.'

The addresses of the Irish Houses specified the four grievances; 'as the principal causes of the present discontent and jealousy' of that country. The only one of the four which a British act could redress, was the claim of legislation.

On the 17th of May a resolution was come to in this House, that the act asserting that claim should be repealed, and immediately afterwards another, declaring it to be 'indispensable to the interests 'of both kingdoms that the connection between them should be 'established by mutual consent on a solid and permanent basis'.

This last resolution, and the address by which it was communicated to His Majesty, both considered by themselves and in the connection of this with the other resolution which preceded, have given rise to a great deal of what I must take the liberty to call ingenious cavil and chicanery. The right honourable gentleman who moved the resolutions, now proposed to be carried to the foot of the Throne, in mentioning that address of 1782, had expressed what he had

* Of what, in God's name. Surely, of those matters of weight and importance, on which jealousies and discontents were then prevailing.

endeavoured to prove to be its true import and meaning, viz. 'that His Majesty would take *farther* measures to strengthen the connection between the two countries;' on which it has been remarked, with a hypercritical nicety, that the word '*farther*' is not in the address. Neither, I believe, is the word '*strengthen*'.—But the point is, whether the *meaning* was not, that measures ulterior to those then proposed were in the contemplation of the House when it came to the resolution and voted the address.—I say they clearly were. What is the argument triumphantly pressed to show the contrary? Why, that the *resolution* and *address* were voted *before* the *bill* for repealing the declaratory act of George I. and renouncing the claim to bind Ireland, was presented (Mr. *Foster's* Speech, p. 19). Surely, Sir, this is a strange fallacy.

The Minister of the day, when he moved the two resolutions, is stated to have introduced them by a speech mentioning the four grievances of Ireland, the claim of legislation, Poyning's act, the mutiny bill, and the appellate jurisdiction. The first, he said, was to be redressed here, the others by acts to which the Lord Lieutenant was to be instructed to give the royal assent in Ireland; and *after* having explained this clearly and forcibly, he proceeded to express himself to the following effect:

'That Ireland could have no reason to complain; the terms acceded to by England were proposed by herself; the manner of redress had been prescribed by herself, and all her wishes would now be gratified in the way which she herself liked best: but as it was possible, that if nothing *more was to be done, than what he had stated to be his intention*, Ireland might, perhaps, think of fresh grievances, and rise yearly in her demands, *it was fit and proper that something should be now done towards establishing on a firm and solid basis the future connection of the two kingdoms*. But that was not to be proposed by him here in Parliament; it would be the duty of the Crown to look to that; the business might be first begun by His Majesty's servants in Ireland; and if afterwards it should be necessary to enter into a treaty, commissioners might be sent from the British Parliament, or from the Crown, to enter upon it, and bring the negotiation to a happy issue, by giving mutual satisfaction to both countries, and establishing a treaty which should be sanctioned by the most solemn forms of the constitutions of both.' Mr. *Fox's* Speech, 17th May 1782. *Vide* Debrett's Parliamentary Register, vol. vii. p. 172).

Is it possible, after reading this, which there is no reason to believe to be an inaccurate report as to the substance of what the right honourable gentleman said, that it can be imagined or seriously ar-

gued that no ulterior, no *farther* measures were then in his contemplation and in that of the ministry, whose organ he was, and of which he formed so eminent a part?

This difficulty seems, indeed, to have been a little felt, and therefore another method is attempted of reconciling to what really then passed, the idea that all political or constitutional arrangements were meant by the parties to this business of 1782 to be finally closed, so as that this country could never, with good faith, agitate in future, or propose to Ireland for her consideration and voluntary adoption or rejection, any thing of that sort. 'The fact,' we are told, 'seems to be, that the resolution, in respect to *future* measures, (where is the mighty difference between *future* and *farther*?) had *commerce only* in view.' (Mr. *Foster's* Speech, p. 21). But, Sir, what does the same Minister say on that point? He is stated to have declared in this House, in 1785, 'That *no idea of a commercial regulation* had been entertained by the administration of 1782, in proposing the resolution in question'. (Mr. *Fox's* Speech, 22d July 1785. *Vide* Debrett's Parliamentary Register, vol. 18. p. 577).

After the Duke of Portland communicated the two resolutions of 1782 to the Irish House of Commons, (27th May), and informed them also of the King's disposition to give his assent to bills to be passed there for redressing the other grievances, they assure His Majesty, in a new address, 'That, gratified in those particulars, *no constitutional question* between the two nations *will any longer exist*, which can interrupt their harmony'. (28th May 1782).

In the answer to this, the King told them 'that this declaration was very pleasing to him'. (13th June 1782).

At the close of the session, the Commons say to the Lord Lieutenant, 'We shall have seen this great national arrangement (the sole and exclusive right of legislation in that Parliament) established on a basis which secures the tranquillity of Ireland, and unites the affections as well as interests of both kingdoms'. (23d July 1782).

Lastly, for I think I have now quoted all the passages on which the chief stress has been laid, his Grace, in his speech on the prorogation, says, 'Convince the people in your several districts, as you yourselves are convinced, that every cause of *past* jealousies and discontents is *finally* removed; that both countries have pledged their good faith to each other; and that their best security will be an inviolable adherence to that compact: convince them that the two kingdoms are now one, indissolubly connected in unity of constitution and unity of interests'. (27th July 1782).

Now, Mr. Speaker, I must confess I cannot see any thing in all this but the expression of, first, an opinion that the *past* causes of discontent and jealousy were then *finally* removed; and what has happened to prove that they were not? Has the Parliament of Great Britain renewed her claim to bind Ireland? Has there not been an annual mutiny act in Ireland ever since? Has Poyning's law; has the appellate jurisdiction of this country been restored? Secondly, a hope, somewhat too sanguine perhaps, that no question on constitutional points would any longer exist between the two nations. This hope the Irish House of Commons expressed in the form of an assertion, which it would seem His Majesty was no farther advised to adopt than by declaring the pleasure it gave him to find they entertained that belief. But does it follow from thence, that either Parliament meant to preclude themselves from treating together on any measures which the King might recommend, or they think beneficial to both countries? By the phrase 'constitutional questions which might interrupt their harmony', was clearly meant, disputes and claims on the one part or the other; not proposals from the one to the other, or from the Sovereign to both, which either might approve or reject as they saw fit. Such is the present proposal, which I therefore think they never meant to bind themselves not to entertain; which they could not exclude us, their successors in both kingdoms, from entertaining; which in my conscience I believe many of the wisest and best men in both then hoped might, some time or other, be brought forward with success; which the second resolution I have mentioned, as come to by this House, and received with satisfaction in Ireland, seems in some degree to suggest; and which, when I recollect the reports I have read and heard of the Minister's speech who moved those resolutions, I can never cease thinking his mind was full of on the occasion,* till I shall learn that he himself has declared the contrary.

Is it to be taken for granted, that the improvement beyond example which the trade, manufactures, and wealth of the people of Ireland are said to have experienced during the last sixteen or seventeen years, must be ascribed to the renunciation by this country of the claim to legislate for them? It seems very difficult to see how a mere negative act of that sort could possibly have such an effect. Had the British Legislature, by its usurped authority over

* I do not say he had it expressly in contemplation then or afterwards to propose it. In his speech on the 22d of July 1785, he is reported to have 'spoken of the circumstance of an Union as extremely desirable', (*Vide* Debrett's Parliamentary Register, vol. xviii. p. 344).

that country, for many years previous to that time, interfered with the internal or external commerce of Ireland? Had the Irish Parliament been restrained from regulating and encouraging that commerce (the export woollen trade excepted) in the way they might think most likely to promote its increase? Or did the abolition of the appeal to the British House of Lords produce a new influx of British capital into Ireland?

The great points gained by Ireland from this country as to commerce have, I believe, hitherto been considered to have been the fruit of those several acts of the British Parliament in 1779 and 1780, (19 Geo. III. cap. 35 and 37, and 20 Geo. III. cap. 6. 10 and 18.) of which one has been already observed upon, and which first opened to her a general freedom of trade, not only with the rest of the world, but with our American and West-India colonies, the best mart for her commodities as well as ours. And if the advantages then obtained have been farther improved by the permission to trade with those colonies in every respect on the same footing as Great Britain does, which was granted in 1793; (33 Geo. III. cap. 63), was the British act of that year, giving such permission, a consequence of what has been called the emancipation of Ireland?

But, Sir, I think some here must know, and many may recollect to have heard, that Ireland was growing fast in industry, enterprise, manufactures, trade, and agriculture, long before either the acknowledgement of her independence, or the grant of what was called a free trade. Indeed, I believe it will be found, whatever may have been the cause, that all the three kingdoms, and His Majesty's dominions in general, have flourished with an *accelerated* degree of rapidity in all the branches of national exertion, productive of trade and wealth, for a period of about fifty years, to be dated from the time of the general pacification of Europe by the treaty of Aix-la-Chapelle.

With regard to Ireland, besides general memory, I might appeal to the weighty testimony recorded by Mr. *Arthur Young*, of the late Lord Chief Baron *Foster*, in whose family an enlightened attention to political economy and the sources of national prosperity seems to be hereditary. In Mr. *Young's* account of a visit he paid to that learned person during his tour through Ireland in the year 1776, he says he gave him a variety of information relative to the state of that country uncommonly valuable, and among other things mentions his having told him, 'that Ireland was more improved in the last twenty years than in a century before; that the great spirit began

‘ in 1749 and 1750 ;* that thirty years before the export of linen and yarn was only about 500,000l. but that it was then from 1,200,000l. to 1,500,000l’. (Young’s Tour, Vol. I. p. 151.) that is, it had been nearly trebled in that time. By the same proportion and progress, if only the same causes which then existed, and had produced the great spirit mentioned by Lord Chief Baron *Foster*, had continued to operate, this export would, in six or seven years hence, amount to four millions and a half. Now, Sir, with all the supposed assistance it has derived from the transaction of 1782, when a fair account is taken, it will not be found to have gone on increasing in that ratio. The annual *rated* value of Irish exports of every sort to all parts of the world, of which provisions made probably more than one third,† is stated from the official accounts of that country, on an average of the three years ending on the 25th of March 1798, to have been in Irish money only 4,642,779l. (Appendix to Lord Auckland’s Speech, No. 9, April 11, 1799. *Vide* Dehrett’s Parliamentary Register, vol. 8. p. 360). I own, therefore, I think it much more reasonable that we should ascribe the growing improvement of Ireland in the chief article of her manufacture to the spirit which began in 1750, and appears to have continued in full force during the interval between that time and the date of Mr. *Young*’s tour, than either to a *new* spirit said to have been roused by the arrangement of 1782, an arrangement which had no direct connection with such objects, or even to the British act of 1780, which had.

The next question is, Whether the arrangement of 1782, though it may not have caused, does not secure the permanent continuance of a flourishing commerce to Ireland? After what has been said, this question seems to answer itself; yet we find that transaction alledged to be the foundation of such security, and which it is supposed an Union would entirely take away. Did the acts of the 22d of Geo. III. c. 53. and 23d Geo. III. c. 28. while they renounced all powers in this Parliament to make laws to bind Ireland, impose any indissoluble restraint on Great Britain, as to the

* *Young*’s Tour in Ireland, vol. i. p. 153. *Agricultural* improvement seems to have been a very principal object of Lord Chief Baron *Foster*’s attention and practice, and the conversations mentioned by Mr. *Young* related in a great degree to that object; it has been lately stated, however, ‘ that the rise of *agriculture* began in Ireland with the constitution of 1782.’ Mr. *Foster*’s Speech, p. 105.

† By Mr. *Irving*’s Tables, out of 5,612,689l. the *true* annual value of all the exports from Ireland to Great Britain on the average of the same three years, provisions, exclusive of corn and live cattle, amounted to 1,154,113l. Accounts laid before the House of Lords, No. 4, 96.

repeal of whatever British statutes might then exist, or might in future be enacted, of a nature beneficial to that country?

We have seen in part the encouragement the Irish linen trade derives from mere British laws; and it might here be a proper time to take a more general and connected view of all the commercial advantages Ireland enjoys, both in that and other respects, solely under those laws, in order to shew how vain, I had almost said how extravagant, the arguments have been, however ably and skillfully conducted, by which it has been attempted to be proved that the balance is *even* between that country and this, or rather preponderates on the side of Ireland. But such general statements have been made already more than once, both here and in the Irish Parliament, and are now to be found in a variety of authentic publications. I will content myself, therefore, with trying to point out some of the fallacies belonging to the endeavours which have been used to show those statements to be erroneous.

It is admitted that the great market for Irish linen is this country. On the annual average of the four years preceding Lady Day 1798, of about forty millions of yards exported, near thirty-five were sent to Great Britain, and the British colonies and islands; or seven-eighths of the whole.* This immense quantity was imported duty free, and a great part of what was re-exported received a bounty; while all foreign linens imported here were charged with a duty, variously computed, at from about 33 to about 25† per cent.

	<i>Yards.</i>
* To Great Britain - - - - -	33,695,659
The British colonies - - - - -	1,285,999
The States of America - - - - -	34,981,659
All other parts - - - - -	4,012,589
Total - - - - -	891,533
Total - - - - -	39,885,780

This is the account according to the Irish returns. By the Inspector-general's book here, the importation into England that year was, as I have stated below (p. 70), 35,338,000.

† The bounty is confined to linens, whether British or Irish, not under 6d. nor exceeding 1s. 6d. per yard.

Foreign linens, in general, are not subject to an *ad valorem* duty, but to a certain rate, per ell or per 100 ells; and almost every species of linen is minutely described in the acts imposing the duty: as, Russia, broad, above $2\frac{1}{2}$ inches wide; Germany, narrow, not exceeding so many inches, &c. But as some sorts might have been omitted in the specific enumeration, there is a sweeping clause, laying $33\frac{1}{3}$ per cent. on the value of all

Taking it at the lowest, is not this a bounty to the amount of no less than one-fourth of the value, on Irish linen goods brought into this kingdom? and is it not a difficult task for any body to undertake to contend, 'that those linens would (to any considerable extent) find their way here even though there were no duty on the foreign?' (Mr. *Foster's* Speech, p. 89).

It is indeed stated, and I have no doubt, correctly, that Irish linens have risen of late not less than 35 per cent. above their usual value. (Mr. *Foster's* Speech, p. 89). Sir, I have endeavoured to inform myself of the causes of this extraordinary rise, and I believe it will be found to be owing partly to the reduced quantity manufactured on the Continent, and at the same time an increased demand in consequence of the war, and partly to unwise and unprofitable speculations occasioned by that circumstance. It seems the demand for shirting for the different armies of Europe has been immense, and considerable quantities of Irish linens have also been lately sent, directly or circuitously, to Spain and Portugal, and likewise to some of our West-India islands,† to be exported from thence to South America, as a substitute for those of German manufacture which used to be sent there, but which are now become too scarce to be sufficient for the supply of that market. In confirmation of this, it appears, on inspecting the British accounts of imports and exports, that during the two years preceding the present, the import of linen from Ireland into this country diminished considerably, while the re-exportation increased. In 1797, the Irish linen imported amounted to 39,868,000 yards, and the re-exportation was but 3,889,830; last year the importation was only 35,338,000 yards, and the re-exportation 6,590,456. From the same sources of information, which I believe I may state to be as authentic, both mercantile and official, as can be obtained, I learn that foreign linens, particularly those which are used for the same purposes with the Irish, have risen in their price nearly in the same proportion with them; if they have not risen quite so much, this is ascribed to the unthrifty and hazardous speculations I have mentioned.

linens not particularly described. Scarcely any, however, are in fact imported which are not described. The Inspector-general informs me, that on a correct estimate he endeavoured to make about six months ago, of the real price of foreign linens imported, he found the duty on the average of the whole importation, to be about 25 per cent.

† In consequence of permissions granted by the government of this country about a year and a half ago to open a commercial communication between some of those islands and the Spanish Continent,

But let us take it the other way, and suppose the 25 per cent. duty to be extended to the Irish linen. Will it be said, that such a burden on the trade to this country in that article, would not put a stop to it? Will it be so said, by those who have very justly remarked, that the smaller charge of 20 per cent. on its general export, entirely 'put down the woollen trade of Ireland?' (Mr. *Foster's* Speech, p. 83.) If it would not put a stop to it, Ireland is certainly obliged to Great Britain for her generosity, or rather profusion, in remitting to her an annual duty it seems she could afford to pay, of from half a million to a million sterling.

In an account produced to the House of Lords by that very able and accurate officer the Inspector-general, the true value of all the products and manufactures of Ireland imported into this country, on the average of the three years preceding the 5th of January last, is stated at about five millions and a half, * while that of the exports of the same sort, from hence to Ireland, amounted to little above two; † the excess being near three millions and a half. ‡ On the gross view, therefore, of this sort of debtor and creditor account, Ireland appears to be a gainer to that amount, in consequence of the present commercial code, not of that, but of this country. There are, I believe, considerable differences between the Irish and English official details on these subjects, and any minutely exact computation of the true value cannot be expected. But it will also be admitted, that there is great reliance to be had on the accounts which come from Mr. Irving's office; and it is well known that he has taken much pains of late to get at the actual value of all the exports and imports of Great Britain. I am therefore inclined to think that the above may be taken, for the purposes of the present argument, as sufficiently correct.

By a similar account of the same officer, also presented to the Lords, the true value of the total imports from Ireland into this country, was, on the like average, 5,612,689l.; that of the exports from hence thither, 3,555,845l.; leaving, on this comparison, not so great an excess indeed, but still an apparent balance of 2,056,844l. in favour of Ireland. (Accounts laid before the House of Lords, No. 16.)

But we are told, (Mr. *Foster's* Speech, p. 80.) that upon a proper examination of the articles which compose the gross sums in

* 5,510,825l.	} Accounts laid before the House of Lords, No. 15.
+ 2,087,672l.	
‡ 3,425,153l.	

these accounts, the real balance will be found to be much in favour of Great Britain.

To make this out, the objects of the mutual trade of the two kingdoms are classed under the three heads of, 1, manufactures; 2, raw materials, &c. ; and, 3, foreign articles. The particulars are then arranged in such a manner as to make it appear, 1st, that Ireland takes from Great Britain to the amount of 14,000l. a year more, under the first head, than Great Britain does from her: 2d, that she supplies Britain with an excess of raw materials, including articles of prime necessity, to the amount of no less than 2,463,447l. ; and, 3d, that the excess of the foreign articles exported from this country into Ireland, over the similar imports from thence into this country, is 1,366,309l.

This is a very different method of stating the case from what has been usual, at least as far as I have been able to inform myself. I certainly feel how unequal I am to enter the lists on points of this sort with the gentleman who has thus stated it on the present occasion ; but I have endeavoured, with the assistance of those who are more accustomed to such matters than I pretend to be, to ascertain whether the right clue might not be found to this seeming refutation of the hitherto received opinion, that the profitable balance is very greatly in favour of Ireland. I think it may, and I will attempt to explain myself in regard to it, in the best manner I can.

1. To the amount of British manufactures taken off by Ireland, which, by Mr. Irving's tables, is but 1,640,195l. have been added all the articles brought either from our American colonies, or the East Indies, the value of which is not less than 970,000l. (Mr. *Foster's* Speech, p. 80.)

'Much of this,' we are told, 'is real manufacture,* and that the rest may be deemed so, on account of the employ of labour in the colony, and of the shipping.' (Mr. *Foster's* Speech, p. 80.)

But surely it can never be intended seriously to maintain, that Great Britain profits as much by the industry, skill, and labour, employed by the people of the East and West Indies in manufacturing for the use of these kingdoms their own raw materials, as Ireland does by those of her inhabitants engaged in her domestic fabrics. Indeed, as to the British West Indian and American colonies, it seems to me, that since a full participation in the trade with them has been opened to Ireland, the opulence acquired by

* Scarcely any part of the goods brought from the West Indies and America can be considered as such.

manufactures or otherwise in those parts of the British dominions, in as far as it is not to be considered as merely local, merely West-Indian or American, is to be reckoned not British more than Irish, but imperial; and this is also true as to the East Indies, supposing the Irish act of 1793 (33 Geo. III. c. 31.) to have secured to Ireland as great a share of commercial intercourse with that country as she had in any way the means of carrying on; a supposition more than warranted by the little, or rather, I believe, no use she has made of the privileges since she obtained it.

With regard to the shipping, undoubtedly Great Britain is a gainer by carrying the East and West India articles required for the consumption of Ireland. But could Ireland, all circumstances considered, obtain those articles so beneficially in any other way? Her own tonnage is not equal to the carriage of her own produce and manufactures to this country; and in the present state of things, even the rest of Europe is almost entirely supplied by Great Britain, notwithstanding the protection the naval commerce of several other states derives from their neutrality. When to these considerations we add the immense variety of channels of a more advantageous nature, in a mercantile view, in which it is well known that the British capital vested in this branch of her carrying trade might be employed, we shall not easily be persuaded to place whatever gain arises from it to the credit side of Ireland, in settling accounts between that country and this.

2. Under the general head of raw materials, &c. exported from Ireland, have been included, by the description of articles of prime necessity, beef, butter, pork, corn, and other provisions; Irish linen yarn is also classed under this head; while cheese, fish, such as cod and herrings, &c. and raw silk and cotton yarn, are articles classed as manufactures among the British exports.

But in comparisons of this sort, the expression of 'raw materials' has been generally used to signify matters which constitute the basis of a manufacture, and contribute thereby much more to the wealth of the country to which they are carried, and where they are worked up, than in their rude state they had done to that of the country supplying them. In this sense, beef, corn, &c. cannot with any propriety be ranked under that description; they add nothing to the wealth of the country importing them; they continue just worth the price at first paid for them,* and in the case under our

* We are not here to reckon the mere mercantile profit they may afford in their unaltered state; the price paid for them would have furnished a like profit employed in another way, and will, having been so employed, furnish a like profit to the seller.

consideration, if not obtained from Ireland, the same capital would probably procure them elsewhere, or might be directed to the production of them at home.

3. Although the sum of 970,000*l.* by the title of colonial goods, had been added under the first of these three heads to the amount of British manufactures exported to Ireland, it is here retained to make up the gross sum of 1,468,173*l.* as the value of foreign articles taken by Ireland from Great Britain, and is thus twice charged against this country: this has clearly happened by mistake, though it makes a most material difference indeed in the result.

But it is said, 'the excess of gain to Great Britain must appear prodigious, if we consider that of all that gross sum of near a million and a half, only 407,000*l.* is East-India trade; and that what remains, to the value of above a million, is open to be imported direct to Ireland, were she obliged or *inclined* to import it so'. (Mr. *Foster's* Speech, p. 81). Undoubtedly it is open to her; but if she could do it to advantage, will any man who knows the nature of trade suppose that she would not have the *inclination*, but would suffer Great Britain to gain from her what she does by thus acting as her carrier? The truth is, she wants shipping and capital, what she has, being necessarily occupied to better advantage, or for more necessary purposes; and such being the case, can we in fairness be required to set this down as a benefit which Great Britain holds at the good will of her sister kingdom?

Thus, Sir, I think we must still retain the belief hitherto so prevalent with the generality of those in both countries, who have most deeply considered such matters, that in their commercial intercourse the balance between them is greatly in favour of Ireland, and it follows of course, that Ireland, in the present relative situation of the two kingdoms, must depend entirely on the policy and wisdom of the British Parliament for the continuance of whatever part of her general prosperity she derives from that source.

This indeed is sometimes (Mr. *Foster's* Speech, p. 90, 91.) admitted: it is admitted that Great Britain, by what is called a war of duties and prohibitions, might injure Ireland for a time; of this America, it is said, affords ample proof; but that Britain herself must suffer in such a contest, and that her wisdom, her liberality, and her own interest, will forbid her entering into such hostilities. I entirely agree in the position that it is not only liberal, but wise, and for her own advantage, that the present system should be persevered in by this country, though I regret that America should have been unnecessarily mentioned, and this at the very time, and as it were

with the same breath with which the right honourable gentleman who has proposed an Union, was in my opinion most unjustly accused of holding out *threats* to induce Ireland to accede to it. Alas! Sir, have we then no instances where the wisest nations have departed from the line of sound policy, and by the operation of various causes, on the natural frailty of human counsels and conduct, adopted measures at once injurious to themselves and to their neighbours? or is wisdom of conduct to be the possession in perpetuity—the exclusive right—of all the successive Administrations and Parliaments which, in all times to come, are to hold the reins of government, and exercise the functions of legislation in Great Britain? Should the principles which now prevail on commercial subjects lose their influence; should disputes, prejudices, passion, and animosity, ever take their place in adjusting the relations of trade between the two islands; and to what binding laws, to what inviolable treaty can Ireland appeal? or what will then avail towards compelling the admission of her commodities into the British ports and markets, or the exportation of what she may want from thence, her own Parliament, the supposed adequate guardian of her trade, its vigilance, its regulations, and its bounties? Will the independence and distinctness of that Parliament be able to ward off the blow, which on such a supposition may be aimed at her prosperity, when she shall have shut her ears to that warning voice which now calls upon her to listen to the salutary measure by which alone she can be really and completely secured against the possibility of such an evil?

We are, it is true, too apt to think, when we think superficially, that our descendants will never relapse into errors similar to those of our forefathers, from which we have escaped; and that what appears right and wise to us, must be thought so by them. But does experience confirm this opinion? Those who have attended to the great and numerous fluctuations of system in our national policy, foreign and domestic, will, I believe, decide otherwise.

We think our fathers fools, so wise we grow:
Our wiser sons, no doubt, will think us so—

is the sensible, though perhaps not very poetical reflection of a great and sagacious poet. Have we not heard the obsolete notion of making Ireland a British garrison, revived in this House, and from a most respectable quarter? On the present occasion it was indeed, I think, a single, and, if the honourable gentleman will pardon the expression, a singular opinion; but a change of time and circumstances may perhaps render it less so. I dread to reflect on the possibility of its

ever becoming reasonable ; those, however, who will have to determine, may think it so, when the sentiments of none of us can have any share in the deliberation.

What was the case of Scotland ? every body must now admit that, being under the same King, who was also head of both Parliaments, and with the rules of succession to the Crown (till the Revolution) the same in both kingdoms, it would have been the interest of England to have encouraged the trade of Scotland, and conferred upon her every favour that could have tended to increase her prosperity. But how different was the conduct she actually held to her ? Was the Parliament of Scotland less independent than the Irish Parliament has been since 1782 ? and does it not appear from history that Scotland was to the full as desirous, had she had the means of establishing a national commerce, and rivalling in her proportion the trade and manufactures of the neighbouring kingdom, as Ireland can now possibly be to retain and augment those which she at present possesses ?

In 1785, those persons in Ireland who in my opinion had the best knowledge of her interests, did not think the advantages she then enjoyed from her commercial connection with Great Britain, were sufficiently safe under the shield of British acts and British policy ; ‘ they wished to have the security of a legislative compact,’ (Mr. *Foster’s* Speech, p. 87.) and this country was desirous to give them that security, in as binding and permanent a form as was compatible with the existence of distinct Legislatures. The mistaken jealousy of speculative independence defeated the plan. It is now proposed to give them a legislative security of a much more binding nature, one as indissoluble as human wisdom can devise or imagine ; but we are now told by some of the strongest advocates for the much more imperfect measure of that year, even in respect to commerce, that a compact by Union, to dissolve which no legitimate authority would any longer exist in either country, would be a measure pregnant with danger and mischief to Irish trade and manufactures. (Mr. *Foster’s* Speech, p. 91). Sir, with what success the consistency of these sentiments has been contended for, I shall leave to others to determine ; it is now, it seems, thought safest solely to trust to ‘ a connection rivetted on the interests, the sentiments, and the affections of both nations, and those rivets closed ‘ and kept firm by the regulations of 1782.’ (Mr. *Foster’s* Speech, p. 109. *Vide* also, p. 48, 51, 55, 63).

Some admit that there are commercial benefits still left for Great Britain to bestow ; that a perfectly free communication between the two islands, a complete interchange of commodities of all sorts,

without the charge of any kind of duty in their transit from the one to the other, would greatly redound to the advantage of Ireland ; that she would then send more manufactured goods to Great Britain than she yet does, and receive a greater quantity and variety of raw materials from thence. But then it is asked, why should not this country complete her system of liberality to the sister kingdom ? That is in one moment called liberality, which in another is described as mere selfishness, or an unwilling ransom extorted by intimidation. Why should she not grant to Ireland, without the condition of an Union, what by benefiting her must also benefit herself ?

Others, however, tell us, that if the British Minister were to ask them what farther trade could be opened ? what new manufactures promoted ? their answer would be ‘ You can give us nothing, and ‘ our only request on the part of Ireland is, that you will let us ‘ alone.’ (Mr. *Foster’s* Speech, p. 77).

Both these grounds are taken by different persons in arguing against an Union, and for the purpose of proving that Ireland either ought to obtain, or, if she has already obtained, ought for ever to be permitted to possess every possible benefit of trade she can derive from this kingdom, without our proposing that she should agree to that measure ; that is, agree to a settlement which, while it would afford the only permanent security for those benefits, would, in my opinion, at the same time confer others of a still more important nature than any commercial advantage whatever, both on that country and on this.

With that opinion, I do not scruple to say, in regard to such commercial boons as may still be left in the power of Great Britain, that I would not be hasty to part with them, if there were any chance that a belief that they can only be acquired through an Union, might work in its favour on the selfish tempers of those who overlook the many more weighty political reasons for its adoption.

As to the advantages which have already been granted, though it may be true that, in contributing to the prosperity of Ireland, they also promote that of the whole empire, of which she forms so material a part ; what if the machinations of foreign and domestic enemies,—the suggestions of ill-directed national vanity,—the exaggerated and mistaken principle of independence,—and the restless and profelytical spirit of democracy, should succeed in tearing asunder this mighty limb from the imperial body : would it, in such case, be still for the interest of Great Britain to continue the laws by which those advantages have been bestowed ?

Sir, I do not like to pursue this train of reflection ; but I am sa-

tified, for many reasons which I think must occur to all who hear me, and of which some have been lately stated in another place with irresistible strength and perspicuity of argument, that those causes are at this moment operating, some of them open and avowed, others more silent, and scarcely perceptible to the very persons actuated by them, but all with such increasing energy, that if an Union does not soon take place, a separation, unfortunate to Great Britain and ruinous to Ireland, certainly will.

I have already mentioned my persuasion, that the people of Ireland will in time, after a really final settlement of the connection and relations between the two countries by an incorporating Union, experience the advantages of a communication of English capital and credit. This position, when stated by much more weighty authority, has been treated, I find, as 'a foolish, absurd, futile, and unsupported assertion.' (Mr. Foster's Speech, p. 68, 76). How this selection of epithets should have been so made and applied by a person of known judgment, good temper, and urbanity, it is not my business to inquire; but I think the assertion, which by the bye, as it related to what may be expected to happen, was an assertion only of opinion and belief, may be considered as approaching as nearly to a prediction of the truth as any thing can do, which mere human foresight may conjecture and pronounce concerning future consequences and events. Is much argument necessary to convince us that monied men will be more ready than at present to lend their capital on landed security, or to pledge their credit by partnerships in trade and manufactures in that country, after it shall possess a steady uniformity of government,—the same legislature with themselves,—an established conformity of legal decisions to those whereby their property is regulated and secured at home,—internal peace and habitual industry?

But a detail is gone into to show that English money is not likely to be transported to Ireland and vested there, either in trade or manufactures.

If I understand the general scope of that detail, and if I do not, it must be owing to the little familiarity I have with such subjects, it is this: 1st, An Union will not carry over English capital to be employed in the manufactory in Ireland of any of the great articles of consumption with which we now supply that country, viz. woollens, cotton goods, iron, and pottery, because England has advantages for those fabrics not to be found in Ireland, and which will always render them so much cheaper in the former country, that the Irish consumer will rather import them from thence, than buy them as made at home. 2d, Neither will an Union induce the English ca-

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pitalist to establish such manufactures in Ireland for exportation to foreign markets, because those foreign markets have been long as open to Ireland as they can be after an Union, and yet no such establishments have taken place. 3d, As it will not carry over English capital to establish, either for Irish consumption or foreign export, those manufactures in which Britain excels Ireland; neither will it attract it to that manufacture in which Ireland undersells Great Britain, namely, the linen; 'for though that manufactory has been free and prosperous in Ireland for these ninety years, and has afforded many great fortunes to the industrious who have engaged in it, yet hardly any British capital has settled in it.' *Mr. Foster's Speech, p. 75*).

Permit me, Sir, to examine shortly how these different points are made out.

'Iron and pottery,' it is said, 'depend so totally on plenty and cheapness of fuel, that they exist only in the coal countries, and have never been known, even in England, to make what can be called a settlement at any distance from a plentiful colliery. In the pottery too, the flint and clay which are so abundant in England, have not yet been found in any quantity in Ireland, and in fact there is not a single pottery in Ireland. It is self-evident, therefore, that these manufactures never can travel from the country which has coal, to that which has it not—from Britain to Ireland;—and the same facility of fuel must give to Britain a decided preference in all manufactures where steam engines cheapen the price of labour. Woollens, though established for centuries in Yorkshire, have never travelled in any direction ten miles from the coal country, and they are manufactured there to such advantage over Ireland, that England supplies her to the value of near 600,000*l.* a year, though burdened with an important duty of more than 8 per cent. And as to cottons, machinery being more used in this manufactory than in the others, the Irish cannot, even on the eastern coast opposite the British collieries, make cotton twist within at least 20 per cent. as cheap as Britain can supply them. In Britain, during the continuance of *Arkwright's* patent, this fabric was subject to a heavy charge on that account; but though such exclusive privilege did not exist in Ireland, no English money was ever employed to fit up his machinery there.' (*Mr. Foster's Speech, p. 68, 69, 70, 72, 73*).

You will perceive how much stress is laid in this enumeration of difficulties on the circumstance of fuel. But let us not take it for granted, either that cheapness of fuel is so indispensable a re-

quisite to cheapness of manufacture, even in the instances in question, as that it may not be compensated for by other circumstances; or that abundance of coal is a benefit, which nature has so absolutely denied to Ireland as seems in this part of the argument to have been assumed.

Take the case of iron: I am informed that some of the articles made of that metal which require the greatest consumption of coals, for example anchors, are manufactured in this metropolis, where fuel is, I believe, dearer than in almost any other part of the kingdom. Labour is also dearer here than in most of the other seaport towns, to which those anchors are to be sent. Yet other circumstances having occasioned the employment of the capital, and the cultivation of the skill necessary for that business in this place, it seems that it can be carried on, on the whole, to more advantage here than where both coals and labour are much cheaper. The importance of the cheapness of fuel to the manufacturing of other commodities made of iron, is much over-rated; it is certainly a very material circumstance in regard to coarser articles; but it will be found, by consulting the proper documents, that four-fifths of the goods made of iron, which are annually exported from Great Britain to Ireland and other parts of the world, consist of goods in the manufacture of which the price of coals has hardly any perceptible effect: the principal value of those goods is derived from the skill and labour of the artisan; but labour is also dearer in the places where they are made, chiefly Birmingham and Sheffield, than in most parts of the world. The only advantage therefore Great Britain possesses as to such articles, arises from the superior skill, expertness, and celerity of the workman. But with the encouragement which a new state of things would hold out to the Irish manufactures, is it to be doubted that they will attain to an equality in those respects with those of this country? *

The statement as to the woollen goods made in Great Britain, would lead an inattentive person to suppose that this manufacture was almost entirely confined to Yorkshire. That county, or rather a cir-

* I am informed that the city of Leige affords a striking example of the small relative importance of cheapness of fuel and labour, to the success of the most valuable manufactures in iron. That city had been for many ages noted for those manufactures; coals may be dug almost at the very gates of the town, and at a very trifling expence, as the veins are to be found within a few feet of the surface, and there is hardly any part of the continent where provisions are cheaper and more abundant; yet Birmingham and Sheffield now undersell Leige in those very manufactures for which she had been long so famous, with the exception of a very few articles, at the rate of not less than 15 to 25 per cent.

cuit within that county, of not more than ten miles every way, is called its 'old and great settlement.' (Mr. *Foster's* Speech, p. 69). But the fact is, that the trade there, though certainly very extensive, is confined chiefly to the coarser kind of cloths, while the principal seat of the manufactory of fine cloths, as well as of the light and fancy woollen goods, is in a part of England where coals are much dearer than in a great many parts of Ireland, namely, at Bradford, Trowbridge, and Chippenham.

The real case as to the Irish woollen trade is, that Ireland works up all the wool she produces, though she now only exports to the value of about 12,500*l.* yearly, instead of 110,207*l.* her export of that article a century ago, and she receives from this country to the annual amount of 580,723*l.* This is no longer owing to the restrictive condition of a compact long ago at an end; nor does it appear that the goods of this material which she does make, are dearer or necessarily so than those she imports from hence, the quality of each being considered;—we are told the true reason; it is, 'that agriculture and the linen manufacture are found to give better 'profit in land than sheep afforded;' (Mr. *Foster's* Speech, p. 72.) a reason which, no doubt, as to that manufacture, will continue to operate, whatever may become of the present duties upon it, in its transit either from Ireland to this country, or from hence to Ireland.

In the cotton business I understand the consumption of coals is, comparatively speaking, very inconsiderable. Fuel is not more abundant now in England than it was five-and-twenty years ago; yet during that period the quantity of cotton wool manufactured in Great Britain has increased from three to near thirty millions of pounds. The importation of the raw material is alike open to Ireland: that country abounds in weavers; and I am told the workman who is in the practice of weaving linen is capable, with little or no previous instruction or practice, of becoming an expert weaver of plain cottons. What then is the real cause of her paying to this country more than 100,000*l.* a year for cotton goods manufactured here? what but the want of that capital which alone excites the industry and attention, and thereby improves the skill of the workman, furnishes the means of dividing labour, which diminishes its cost beyond any difference—a difference in the amount which wages and expence of living can ever occasion, and enables the opulent trader to give long-credit, support accidental losses, and thrive under a much smaller profit than is requisite to others less fortunate in that respect, who might attempt to become his rivals.

But, does Great Britain possess such advantages over Ireland in respect of fuel as has been supposed?

Many coal-mines exist, and are worked in Ireland, (Mr. *Foster's* Speech, p. 88; and Mr. Beaufort's Memoir, p. 27.) and I believe in many parts of it the veins are rich and extensive. Mr. *Evans*, engineer to the Grand Canal, in his evidence laid before the Irish House of Commons in 1783, as quoted two years afterwards at the bar of this House, said, 'That the Kilkenny collieries, if properly worked, were capable of producing 300,000 tons of culm yearly; that this might be carried by the canal, and sold at the distance of forty miles for 1s. 6d. per barrel of 4 cwt.; that there were collieries at Lough Allen, equal in quantity, if properly worked, to the supply of the whole kingdom, and in quality equal, if not superior, to the best Whitehaven coals.' (Minutes of Evidence, 2d of May 1783.) There are seams of coal at Drumglass and Dungannon, (*Young's Tour*, vol. ii. p. 91.) said to be of such thickness and goodness as to be more than equal to six times the consumption of Dublin; and those collieries are within a few miles of a canal by which a water communication is already open to that city, and every other part of Ireland. What has been the real cause that those mines have not hitherto been turned to account? Not the want of encouragement from the Irish Parliament; they have been always ready and liberal in furnishing public aid to works promising to prove of public benefit. But experience has long shown that public money, even to profusion, will not perform the functions of private capital, the utter deficiency of which appears to have occasioned the failure of every undertaking hitherto formed for completing the works necessary to furnish the metropolis and country of Ireland with this valuable commodity from her own mines.

After all, while coals brought coastwise from one part of England to another, exclusive of London, are subject to a duty of somewhat more than 5s. 9d. per chaldron, and if to London, of no less than 9s. 5d.; when exported to Ireland, they pay but 1s. 9d. in Great Britain; and, if for the use of the manufactories, no Irish duty; and an inexhaustible supply from Wales, Whitehaven, and the west of Scotland, is open to the whole extent of the eastern shores of Ireland; and from the shortness of the run and other circumstances, besides the inferiority of duty, the expence of freight and other charges is really considerably less between those parts of Great Britain and Ireland, than to the places in England where the manufacturer is obliged to have his fuel by water-carriage.

In regard to the flint and clay used in the pottery wares, if faith is to be given to the testimony of a person who knew that business very thoroughly, it will appear that England is far from possessing such great natural advantages over Ireland as has been supposed. The late Mr. *Wedgwood*, on his examination before this and the other House of Parliament, when the Irish Propositions were depending, stated, that some of the flints used in this manufacture are brought from the Irish shore, being picked up from the ballast of Irish vessels discharged at Liverpool; and that the finer clay is procured on the coast of England, and can be shipped at 6 or 7s. per ton; but that from the additional charge of the inland carriage, it costs when it reaches Staffordshire from 1l. 16s. to 2l. 2s. His conclusion was, that if the Propositions had been adopted, Ireland might have underfold Great Britain in pottery goods 40 or 50 per cent. (Minutes of Evidence, &c. at the bar of the House of Commons, 2d May 1785, p. 177, 178. At the bar of the House of Lords, 16th June 1785, p. 145. 152. 160, 161.)

To show that British capital will not, in consequence of a legislative Union, be vested, or British credit pledged, either in the establishment of new Irish manufactures for foreign markets, or in the farther cultivation and extension of the existing linen trade of that country, the reasoning drawn from the experience of what has happened while there was no such Union, proceeds on a direct *petitio principii*, on the assumption that such Union will neither furnish invitations which cannot be expected, nor remove obstacles which cannot be done away, by any other means. Indeed, the great staple commodity of Ireland, her linen, is even now much more indebted to British credit than from the statements I have referred to would be supposed. It may be true that, in a strict sense, British capital has not '*settled*' (to any extent) in Ireland, that is, that persons from this kingdom have not removed with large capitals to reside in that country for the purpose of carrying on a traffic in Irish linens. But is it a correct inference from thence, that British money has had no influence in promoting the fabric of those linens? I have the very best reason to believe, that in general the linen manufacturers and merchants in Ireland, in order to be able to carry on their business, find it necessary to draw on the agent or factor here to whom their consignments are made, immediately after the goods are shipped, for about two-thirds of the amount of their value, although a very considerable part of those goods often remain on the hands of such consignee for six or nine months, and he is afterwards frequently obliged to continue still longer out of his money by the credit he is expected to give to the purchasers.

Sir, the security and advancement of trade and manufactures are unquestionably matters of great national concern; but I can never look upon them as the chief, much less as the exclusive objects of Government. I am satisfied Ireland would gain by an Union with Great Britain advantages much more important; (*Smith's Wealth of Nations*, vol. iii. p. 460.) general civilization; settled habits of morality and true religion, in the room of the blind superstition and fanatical rage, now too commonly to be found among the different sects in that country; a uniform submission to law; and that which is essential to the attainment of those great ends, the mitigation and gradual extinction of the spirit of disturbance, insurrection, devastation, plunder and massacre, which has prevailed among the Irish peasantry with more or less violence, but almost without intermission, as far back as we can trace their authentic history, though under various pretexts, and with various distinctions and appellations, serving at different periods as the watch-words for every species of bloody and barbarous hostility. It would be a useless, tedious, and disgusting task, to enter into the particulars of this sort, with which the annals of Ireland are filled, especially since the period when the unfortunate adherence of the majority of the people to the errors of the Romish church established the great division of her inhabitants into Protestants and Papists.

I own I have been often astonished to find men of sense and information imputing this melancholy condition of society in Ireland, to this or the other measure or system of this or the other ministry of the present reign; a reign too which has been distinguished by a continued series of acts of lenity and beneficence to that country. But I was particularly surprised, upon a late occasion, to hear all the miseries and discord we have lately witnessed, all the bloodshed which has deluged our sister kingdom, charged to the recall of a respectable and amiable Nobleman from the Lord Lieutenancy in the spring of 1795. Is it then believed that all would have been well if Lord *Fitzwilliam* had been left to govern Ireland, on the principles which he had been advised, or was resolved to adopt? Is it thought that the disciples of *Tone*, whose political gospel was framed and promulgated years before the appointment of that Chief Governor, would have been satisfied with his intended grant of Catholic emancipation, and his intended refusal of Parliamentary Reform? Sir, we have demonstrative proof that the concession of both would not have satisfied them. That preacher of revolution and his disciples were to be satisfied with nothing that His Majesty's Government, or his Parliament, could give; they were to be satisfied only by the establishment of a democratic Republic with a

Gallo-Hibernian Directory; while the imaginations of their mad and deluded followers were inflamed—not with considerations of religion or legislature—of this or that set of dogmas—or this or that form and right of election—but with a rage for the invasion of property; the abolition of tithes and even rent, on the true French plan, without compensation or equivalent; the extinction of all law, civil and criminal!

Others admit that the misfortunes of Ireland are not solely imputable to the recall of Lord *Camden's* predecessor, or to what I believe they modestly and charitably denominate the weak and wicked policy of His Majesty's present Ministers. They are willing to allow that former Administrations, for a long course of years, are entitled to their share in the blame. In truth, Sir, if the servants of the Crown, at different periods, were answerable for those inveterate and ever-recurring disorders of that country which have prevailed during their respective administrations, not one could be exculpated of all those who have at any time had a share in the government of the empire, from the days of *Burleigh*, *Bacon*, and *Walsingham*, down to those of their present successors in the responsible departments of the State; neither Lord *Strafford*, a name not free, perhaps, from just reproach, but illustrious also for talents and virtues, to which his descendant, the noble Earl I have mentioned, must look back with satisfaction and pride; nor Lord *Clarendon*, the Dukes of *Ormond*, Lord *Somers*, Lord *Cowper*, Sir *Robert Walpole*, Mr. *Pelham*, &c. &c. any more than those whom we ourselves have known at different times entrusted by his present Majesty with the conduct of public affairs. But do gentlemen seriously believe that all the successive measures of so many great, enlightened, and liberal Statesmen, have been inspired by blind ignorance, tyrannical oppression, or infatuated folly? Sir, I cannot agree in such a lampoon, both on the memory of so many great men whom I have learned to reverence and admire, and on the general principles and practice of the English Government for more than two centuries. I believe every thing which wise and impartial policy could suggest has, at different times, been tried, and, alas! tried in vain, during that long period; though it cannot be denied that occasions have also intervened, where passion, prejudice, and short-sighted maxims of Government have prevailed. But, on the whole, the unavoidable conclusion is, this—to adopt the words of one of the learned barristers to whom I referred in an early part of what I have submitted to the House, as I have seen them reported—‘There is some radical error in the *system* of Irish government, and this should be sought for and corrected, else the seeds of discontent will

'fructify for ever.' The gentleman, indeed, seems to have meant a radical error, not in *the frame and constitution*, but in *the administration* of the Irish Government. That opinion I have, I think, clearly refuted. To what remaining source then are we to trace this fundamental defect, whose existence is so manifest? To what other can it be traced, but to the imperfections incident to a local and distinct Parliament, in a country forming but part, and the least powerful part, of an extensive empire; to that Parliament which, though often, and now I believe particularly, containing in it men of as much talents and integrity as can exist any where, has yet, after the experience of ages, been found inadequate to provide an effectual remedy for the hitherto incurable maladies of the country?

Permit me, Sir, here to advert to certain arguments I have lately met with, to prove that it cannot be expected that an incorporated Legislature, assembled at Westminster, should be able to tranquillize Ireland, or gradually establish civilization and a peaceable submission to the authority of the laws among the lower order of its inhabitants. Such a Parliament will be unacquainted, it seems, with the local circumstances of a kingdom 'which it never sees,' and will be at too great a distance to administer in time to the wants or wishes of the people, or to guard against excesses or discontents. (Mr. *Foster's* Speech, p. 65.) One might suppose, from this statement, that the Irish Parliament is in a continual progress through the island, or ready to fly at a moment from one end of it to the other, whenever wishes are to be gratified, or discontents suppressed. Does the British Legislature, in its aggregate state, ever see more of Great Britain than is contained within the walls of this or the other House of Parliament; or is it not the province of the Executive Ministers of Government, not of the Legislature, on sudden emergencies, to dispense instant favours or apply instant coercion, if the good of the community shall require the one sort of interposition or the other; subject, no doubt, to the censure of the Legislature, if they shall unnecessarily on such occasions transgress, but entitled to indemnity if they shall appear to have acted wisely, in exceeding the bounds of their lawful authority?

Since, as has been truly said, 'neither peace nor war necessarily require the act of either Legislature,' (Mr. *Foster's* Speech, p. 53.) and the supreme Executive Government in London is, by the Constitution of the Empire, entrusted with the care of repelling any sudden and unexpected invasion even of Ireland, by a *foreign* enemy, one would imagine the branches of that Executive Government which will continue resident in Dublin, might be supposed adequate to whatever immediate measures any emergency alike sud-

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den and unexpected may call for, towards the suppression of riots, insurrection, or rebellion *in* that country.

I am most willing and ready to allow extraordinary merit to the energy of the Irish Parliament during the late fatal rebellion, which the concurrent exertions of both Legislatures, of the Executive Government of both countries, and, above all, of the brave troops of Ireland and Great Britain, under the benign providence of God, have so fortunately repressed, though, I fear, not totally extinguished; but I should think it an ill compliment to the Irish Parliament and the Irish nation, were I to suppose that the distinguished share they have had in the happy change which has been effected, could be in any great degree ascribed to the impression made by a procession of two hundred Members of that Parliament, with the mace at their head, through the streets of Dublin, from College Green to the Castle. (Mr. Foster's Speech, p. 66).

It seems this idea of a Resident Legislature is to be carried so far as to warrant the supposition, that if Scotland had had its Parliament sitting at Edinburgh, the conspiracy which has been traced to that country, would have been sooner developed, and more completely crushed. (Mr. Foster's Speech, p. 66). Is it then recommended that the Scotch Union should be dissolved? Or is the Parliament in London only competent to preserve tranquillity on the south side of the Tweed?

It is asked, if a resident Parliament and resident gentry cannot soften the manners, amend the habits, or promote social intercourse, will *no* Parliament and fewer resident gentry do it? (Mr. Foster's Speech, p. 64). I answer this by another question, Has what is called a resident Parliament done it? It has not: it is not pretended that it has. And as to the United Legislature being no Parliament for Ireland, I have endeavoured, and I trust with success, to show, in a former part of what I have said, how extremely ill-founded that proposition is. With regard to the residence of the Irish gentry, I shall submit a few observations by and by. None, in my opinion, are requisite in answer to the remarks concerning the plots which have existed in this kingdom, and the pertinacious adherence of the Welsh to their national language, and of the Highlanders to theirs and their ancient dress. (Mr. Foster's Speech, p. 67). For who can be persuaded as to those circumstances (the first most serious indeed, but of a temporary nature, and arising from accidental causes; the others such as are not to be changed, if such a change is really important, but by the gradual and slow operation of increasing intercourse), that there is any sort of comparison between them and the rooted evils of habitual resistance to all law,

and insurrection against all legitimate authority, so prevalent in Ireland?

It has been said, Will a legislative Union appease Catholic discontent, or assuage the animosity of the Protestants? I answer, I am satisfied the *separate* Parliament of Ireland never will, perhaps with safety it never can, admit the Catholics to participate in the higher political privileges of the state; and the Catholics will never quietly submit to an *Irish* Parliament exclusively Protestant, having learned to consider that exclusive jurisdiction as an oppressive tyrannical usurpation of the few upon the many. Perhaps a *United* Parliament may find it safe to admit them; and if their admission were safe, their exclusion would thenceforward be unjust. I will not now enter into the argument of that grave and momentous question. I have often and long reflected upon it; and, if the occasion shall ever require it, I shall be ready freely to deliver my sentiments in regard to it. I do not think the present occasion calls for its discussion. I will only observe, that it seems to be the opinion as well of some of those who best understand the interests of the Protestant establishment, and are most peculiarly bound in duty to guard and maintain them, as of some who have come forward in public the earnest and zealous opposers of the Catholic claims, should the present local Parliament remain—of the venerable Primate of Ireland, as declared in his speech on the 22d of January last, and of Dr. Duigenan, as stated in his celebrated answer to Mr. Grattan—that Catholic emancipation, as it is affectedly called, might, in case of the legislative incorporation of Ireland with this country, be acceded to without danger. The words of Dr. Duigenan are remarkable. They struck me much on the first appearance of his work, before this measure of Union had been so generally thought of as it has been since; and I then pointed them out to the attention of many of my friends. I believe they have already been referred to in some former debates; but as the passage is short, I will take the liberty of reading it.

‘If we were one people with the British nation, the preponderance of the Protestant body of the whole empire would be so great, that all rivalry and jealousies between Protestants and Romanists would cease for ever; and it would not be necessary, for the safety of the empire at large, to curb the Romanists by any exclusive laws whatsoever.’ *Duigenan’s Answer to Grattan*, p. 79).

If the Catholics should not be admitted into the United Parliament, still they will not then have to complain that they are excluded by a great minority of the nation; nor will they be any longer exposed to that sense of a mortifying and galling inferiority,

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which they say it is the habit, which I fear it is in the nature, of their local Legislature to excite, acted upon and stirred up to perpetual exertions of severe authority, by the jealousy and apprehensions to which the struggles of the Catholics, at their very doors in a manner, and under their immediate eye, continually give rise to.

We have seen the invalidity of the reasons by which some of the supposed disadvantages to Ireland, likely to arise from the assembling of the common Legislature out of that island, and at the metropolis of the empire, have been attempted to be proved. Another of those supposed disadvantages remains to be noticed. It is said the present state of things keeps the purse of the Irish nation in the honest hands of an Irish Parliament; and that if a number inferior to those chosen by Great Britain shall be sent from Ireland to an United Legislature, they will carry this purse over, and, laying it at the Minister's feet, deliver it up to his full power and uncontrolled discretion. (Mr. *Foster's* Speech, p. 58, 59). The strict economy of the Irish Parliament, and its prudent resistance to the calls of the Executive Government for pecuniary supplies, however just its claim to that praise, will not, I believe, be admitted by the majority of those who have opposed an Union, either on this or the other side of the water. But has any body ever supposed that York, Bristol and Liverpool, or Limerick, Cork and Waterford, have run a greater risk than Westminster and Dublin, in confiding the power of their purse to Parliaments assembled in those last-mentioned cities? Suppose a partner in a mercantile house established in Cork to come to England on account of the partnership, and with full power to act for it; if such a person, during his absence in this country, should make a draft or accept a bill for the general behalf of the concern, would there be more danger of injury to the house from an improvident exercise of his power in that respect in such case, than if he had been deputed with equal authority to some other city in Ireland, to Derry or Belfast, and had exercised it there?

But when such topics as these are urged, do not gentlemen forget that, according to the resolutions (*Vide* 7th Resolution) proposed to be carried up to the Throne with this joint address, the rate of taxation between the two kingdoms is to be regulated by fixed rules and principles, to be agreed upon previous to the Union? The purse of Ireland therefore will, in a peculiar degree, have for its guardians not only the members Ireland shall elect, but those also chosen by Great Britain, as they can never concur in taxing that country without imposing a burden on this, in a proportion which Ireland as well as this country, and not in conjunction with it, but while still in its distinct and separate state, shall have sanctioned:

and hence we have no occasion, here, to recur to the argument † sometimes submitted to the House in order to show the little ground there is to apprehend, that the general interests of Ireland will be overlooked or sacrificed by a United Legislature. In this material instance of taxation, the very selfishness of Great Britain herself will protect (since there are still those who will delight in viewing their interests as different) the separate purse of Ireland.

It seems to be chiefly for the purpose of meeting this argument that the alarms are raised to which I referred at the outset ; lest the articles of Union should be infringed to the detriment of Ireland, whenever an infraction of them may be thought beneficial to Great Britain. To give colour to these apprehensions, we are told of the disavowal of the compact of 1782. This, it is said, must create a suspicion that any compact made in 1799 may be treated as lightly. (*Mr. Foster's Speech*, p. 99). I have shown that no compact of the sort insisted on can have been intended in 1782 ; that whatever was then held out on the part of this country has been strictly adhered to ; that the claim of the British Parliament to legislate for Ireland has never been renewed, as I am satisfied it never will ; but that when there is a compact between two distinct countries, if either of them shall break its part of it, the other may be able to resume its former situation, whereas in a case of an incorporating Union, that is impossible ; and that therefore such a compact can only be broken by lawless and revolutionary violence : which if it were attempted with success after an Union, would dissolve the whole political machine, and is no more to be dreaded than any other imaginable and possible subversion of the state.

What has been in fact the case as to the Scotch Union ? No candid man who is versed in the history of this country since that memorable transaction will deny that its spirit, in all its clear and important parts, in all its ‘ fundamental and essential conditions,’ (Article 25) has been adhered to ever since with scrupulous and sacred inviolability. The contrary, indeed, has been often, and was early attempted to be proved by the violence of faction and to serve the purposes of the day, though at the risk of no matter what public mischief and confusion. Such, among others, was the attempt in 1713, when, parties running high, the reluctance of the Scotch to submit to a general malt-tax was laid hold of, and their representatives persuaded, though upon a doubtful construction of one of the secondary clauses of the treaty, and one whose effect at best was only to be of temporary and short duration, to raise a cry that those articles of the Union which were in favour of Scotland had been infringed ; and even to bring forward a motion in Parlia-

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ment, (1st June 1713. Lord's Debates, vol. ii. p. 394. Continuation of Rapin, vol. xviii. p. 83.) for its formal dissolution; a motion which those who had encouraged it were far, I believe, from wishing to succeed, having done so merely with the hope that it would contribute to the overthrow of an administration to which they expected to succeed. In hunting for objections on the present occasion, the circumstances of that occurrence have been eagerly looked into, and turned and twisted in a great variety of ways. But as one of the last, and certainly not the least of those who have conceived it to be their duty publicly to oppose the proposal of an Union between Ireland and Great Britain, scarcely appears to have thought they could be employed to any useful purpose on his side of the question, I do not deem it necessary for me to detain the House by any particular observations upon them.

I do not exactly understand, after the candid declaration, that the extension of the late income-tax is neither a breach of any of the articles of the Scotch Union, nor even suspected to have been meant as an evasion of it, why it is mentioned as affording an argument to persuade Ireland not to agree to a similar Union. 'Time and circumstances,' it is said, 'have set aside the great beneficial difference in taxation which induced Scotland to consent to an Union.' (Mr. Foster's Speech, p. 96). And we are told, 'that instead of taxing the land, the income arising out of the land is taxed, and that the effect is therefore the same to the Scotchman as if the articles of Union were broken.' (Mr. Foster's Speech, p. 96). Sir, I should like to ask whether when the tea, the coffee, the wine, the sugar, &c. a Scotchman purchases with the income arising from his land is taxed at the same rate as those articles are in England, it might not as well be argued that this alters the settled proportion of land-tax, and amounts to a virtual breach of the articles of Union?

But what part of the history of that transaction proves that a difference in taxation was the ruling motive with Scotland upon that occasion? The ratio of the tax on land between the two countries was settled on particular grounds, in my opinion reasonable in themselves, and satisfactory to the parties concerned; they may be seen stated at length in *De Foe's* book. In regard to the taxation of a particular sort of beer or ale used only in Scotland, a difference was also stipulated for in favour of that country, (Art. 7.) and likewise an exemption from certain temporary duties then existing in England, (Art. 8, 10, 11, 12, 13, 14) and from any tax to be imposed on malt during the war. Art. 14, *supra* p. 102). But as to all

the other great duties of customs and excise then in force in England, and all duties to be imposed after the expiration of those temporary taxes, except in the case of the sort of beer I have mentioned, an equality of rates was expressly agreed to, (Art. 7, 8, 14, 15.) though with this equitable qualification, that, besides a certain sum to be paid immediately, a fund should be created equal to such portion of the share of the common revenue which would be raised on Scotland, as might be applicable to the then debts of England; to be applied, in the first place, to the extinction of the debts of Scotland, and afterwards to objects of local improvement there, (Art 15).

I conceive that Scotland, when she agreed to the Union, looked to far other advantages than a general and supposed beneficial difference in taxation, a difference she could always insure without an Union. She looked to advantages which, by increasing her wealth and general income, would enable her to flourish under an equal ratio of contribution,—the points the two parties had agreed on excepted,—to the common exigencies of the United State. Whether she has been disappointed in that motive for her conduct, and that prospect to which she looked forward, I will now proceed to inquire.

Indeed, that Scotland has thriven through the whole course of the present century to an extraordinary degree, in all the branches of national wealth and improvement, is a fact notorious to all who have attended to the progress of that part of the kingdom, but particularly to such as are best acquainted with, or most interested in her concerns. The truth of the fact therefore does not seem to be controverted; but it is said, ‘the argument is shallow which attributes every increase of trade, of population, of wealth in Scotland, from that day to this, to the Union, as if nothing was due to the progressive state of the world during a century, and Scotland alone, amidst surrounding nations, was to have remained stationary;’ and ‘it is added, ‘if such was the viciousness of her constitution, the miseries of her situation, or the depression of her resources, well might she have accepted any terms.’ Mr. *Foster’s* Speech, p. 104). I do not believe it was ever the intention of any body to ascribe all the improvements of Scotland exclusively to the Union. The general causes alluded to have no doubt operated there, but one might ask in this place, why those causes are supposed to have been of such powerful agency in Scotland since 1707, but of none in Ireland before and since 1782?

It is often difficult to ascertain with exact precision the specific causes of national prosperity, and to assign to each its true share in the general effect. If the Union put Scotland in a secure situation

of participating in the influence of events and circumstances which were destined to meliorate in a greater or less degree all the parts of the British dominions, much was gained by that country, and thus far I think I have already proved. I have referred to the known oppression exercised towards her by her more powerful neighbour while they had separate Parliaments, the continuance or renewal of which was, by the Union, effectually prevented. I have moreover shown that what England then practised against Scotland, though to her own detriment, and England and Great Britain long afterwards are accused of having practised against Ireland, may be again practised against her by a separate government remaining in this country. This is no threat; none now living will ever be so unwise or so unjust as to attempt it. But can they entail their wisdom or their justice on succeeding ages and their yet unborn successors in influence or power?

Arguments and facts, however, satisfactory and numerous, might easily be adduced to show that the Union has not merely proved of this negative advantage to Scotland, but has been in a great degree the direct cause of her increased prosperity. On this head the House cannot have forgot the powerful and convincing statements made on a former day by a right honourable gentleman peculiarly skilled in the history and situation of that country. I shall therefore content myself with adding only a very few circumstances to what was detailed upon that occasion.

If I can make it probable that the trade of Scotland has increased since the year 1707, in a greater ratio than that of England, I think I shall have a right to conclude that this excess in the improvement of the former country has been owing to the Union. That transaction was not likely to benefit England in the same proportion; other general causes of melioration would probably do so to a greater extent, from her superior advantages of climate, situation, and capital.

The facts I have to state are these: The Scotch duties of excise at the time of the Union amounted only to 30,000*l.* those of customs to 35,000*l.*—or, together, to 65,000*l.* At that time the customs of England were 1,341,559*l.* the excise 947,602*l.*—together, 2,289,161*l.* (*De Foe*, p. 123, Treaty of Union, Art. 15, stat. 5, Ann. c. 8). According to the account annexed to the 23d Report of the late Committee of Finance, it appears that the gross total receipt from the customs of Scotland in the year 1707 was 403,536*l.* from the excise of that country 958,173*l.* Those two sums added together make 1,361,709*l.* In England the gross amount received in the same year from the customs was 6,124,346*l.*

that from the excise 11,080,044l.—together 17,204,390l. Now, Sir, that sum, large as it is, falls extremely short indeed of what it should have been if the advance in its amount had been in the same proportion as that which appears to have taken place in regard to the customs and excise in Scotland; for it will be found that by that ratio the amount for England would have been very near forty-eight millions. ($65,000 : 2,289,161 :: 1,361,709 : 47,956,479\frac{1}{8}\frac{4}{10}0$ l.)

It may indeed with truth be said, that the rate of those duties was very considerably lower in Scotland than in England at the time of the Union; but, although by the stipulations of that treaty they were (with the exceptions I have mentioned) to become the same after it in both countries, yet Parliament, authorised so to do under the 14th article of the treaty, has in truth so greatly favoured Scotland since in respect of two of the main objects of excise revenue, malt and distilled spirits, that the first in that country does not now, and did not in the year 1797, pay more than one-half, and the other not two-thirds of the English duties.* It is also to be observed, that a heavy duty on many articles consumed in Scotland, such as tea, sugar, coffee, &c. &c. and which is therefore in truth paid by that country, is now collected in England.

But if another mode of comparison should be preferred, we may find the materials for it in *De Foe*. That writer informs us (p. 188) that it had been estimated that the customs and excise of Scotland, if put on the same footing with those taxes in England at the time of the Union, would have produced,—customs 70,000l.—excise 40,000l.—in all 110,000l. Now, even this sum will be found to be, to the produce of those duties in England at that time, not as the present produce in Scotland is to that in England, but as it is to a sum exceeding that by which more than one-half, viz. 28,337,919l. ($110,000 : 2,289,161 :: 1,361,709 : 28,337,919\frac{4}{18}\frac{6}{10}0$ l.)

Upon the whole, therefore, I think it is impossible not to see that the produce of those two great branches of revenue, which may be taken as tolerably exact measures of the trade, both foreign and internal, of each country, has, even upon the supposition of an equality of rates, increased in a much greater proportion in Scotland than in England.

* The duty on salt used in Scotland is now but in the proportion of 4 to 10 to that in England, ft. 38 Geo. III. c. 89. The post-office duty is also much lower in Scotland, 39 Geo. III. c. 77.

But we are asked, 'Has Scotland advanced in prosperity since the Union as much as Ireland?' (Mr. *Foster's* Speech, p. 104). Any one who had given entire credit to the frequent complaints of tyrannical oppression exercised by this country almost constantly towards Ireland, might be apt to conceive, that whatever shall make it probable that the improvement of Scotland had done much more than keep pace with that of England during that period, must tend, *a fortiori*, to show that it must have greatly surpassed that of Ireland. But knowing how often those complaints have been made from party considerations, or dictated by spleen and ill humour, I do not think we ought to content ourselves with such a general presumption.

No single branch of trade or manufacture, common to the two countries, can afford a satisfactory criterion by which to decide the question. Their linen trade has been compared, and calculations have been stated to show that Ireland has outrun Scotland very much in that branch. But linen, though a great, is far from the only considerable manufacture of Scotland. It is admitted to be the only one of any moment in Ireland. Perhaps a comparison of the annual revenue of each will furnish a better test.

I think it will not be denied, that, to meet the extraordinary expences of the times, the taxes in Ireland have been strained of late to nearly as high a pitch as is consistent with the ease, comfort, or industry of its inhabitants; at least, whoever is acquainted with the two countries will allow, to judge from general appearances in each, that the people of Scotland are as little overpowered by the pressure of their share of the public burdens of this kingdom, as those of Ireland are by the taxes levied on them. If I may take this for granted, it will follow, without going into the different rates of duties imposed on the different objects of taxation in each*, that, of the two, that country which, in proportion to its population and natural advantages, yields the greatest annual amount of public income must be in the most prosperous situation.

Now, how does the case stand? Scotland is acknowledged to contain many fewer inhabitants than Ireland, though in extent the first somewhat exceeds the latter country; the soil of Scotland is much the least fertile; its climate is not so temperate as that of Ireland;

* The duty on distilled spirits in 1797 was much higher in Ireland than in Scotland, and is so still. That on malt in Scotland is now but 7 $\frac{1}{2}$ d. $\frac{1}{2}$ o per Winchester bushel, or 5s. 3d. per quarter; in Ireland it is 6s. 6d. Ir. or 6s. Br. per barrel. A barrel Ir. is about 5 bushels, a quarter 8 bushels. The duty in England is but 10s. 6d. per quarter. The rates of the postage of letters in Ireland and Scotland in 1797, were nearly the same, and, I believe, continue to be so.

and its ports and other natural advantages for foreign trade, one great source of revenue, are much inferior.

Yet, with so many differences in favour of Ireland, it will be found that the gross revenue levied in Scotland in the year before last, which is the latest period of which I have been able to get a full account for both countries, came within considerably less than 100,000*l.* of that of Ireland: the latter amounted to 1,965,130*l.* Ir. equal to 1,813,966*l.* Br.; the former to 1,734,472*l.* leaving a difference only of 79,494*l.* According to the many advantages I have just stated as belonging to Ireland, if the two countries were in an equal degree of prosperity, the revenue of Ireland ought to have exceeded that of Scotland in an infinitely greater proportion.

I have spoken of *gross* revenue; but the expence of collection is so much less in Scotland than in Ireland (probably also an effect of the Union), that on the comparison of the *net* produce of each, the balance turns very considerably in favour of Scotland; for, in the same year, the net produce of the Scotch revenue was 1,487,036*l.*; that of Ireland only 1,437,516*l.* Ir. or 1,326,937*l.* Br. Here the difference is no less than 160,099*l.* in favour of Scotland, being the sum which that country contributed more than Ireland, in that year, to the general aggregate expenditure of the empire, considered as a whole.

The statements as to Scotland I have extracted from the accurate reports of the Finance Committee. Those respecting Ireland come from a source which I can rely upon as perfectly authentic.

It is said, the trade of Glasgow, the chief commercial city of Scotland, has decreased since the American war. (Mr. Foster's speech, p. 105.) If this were correct, I do not see what inference could be drawn from it in regard to the effect of the Union. But I have extremely good authority for stating, that although the merchants of that city have lost the Virginia trade in consequence of the American revolution, their commerce and navigation are on the whole very considerably augmented. They have now, particularly, a very extensive traffic with the West Indies, of which they had none formerly; and, as to their manufactures, that of cotton is immense, and the rest are in general, at least, quadrupled within the last twenty years.

But has the population of Scotland kept pace in due proportion with that of Ireland? (Mr. Foster's speech, p. 105.) Sir, the population of Ireland is, as I have said, undoubtedly considerably greater, in proportion to its extent, than that of Scotland; but if

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the much smaller number of inhabitants of the latter possess as much more useful wealth, that is, if they can with equal ease to themselves, which I have endeavoured to render probable, contribute as much or more towards the exigencies of the Public as those of the former, it is very difficult to see how Ireland can be considered as in a state of more rapid progression in point of riches and individual or national prosperity than Scotland.

I cannot help suspecting, however, that there are some great mistakes on the subject of the population of these kingdoms, and the progressive increase of numbers in each during the present century; that the numbers in Ireland have of late been greatly exaggerated, or those in Scotland (and, indeed, in England) much under-rated.

It is said, the population of Scotland at the Union was a million, and that it is now but a million and a half; whereas Ireland, whose inhabitants then were little more than a million and a half, has now a population of near four millions and a half. (Mr. Foster's speech, p. 105.) I do not know from whence these numbers, or, at least, some of them, may have been taken; but statements might have been found, according to which the comparison would have turned out still more to the advantage of the argument for the sake of which it has been made.

According to *De Foe*, the number of inhabitants in Scotland at the time of the Union was, instead of one, esteemed to be two millions; (Mr. Foster's speech, p. 165.) and most of the modern calculations have reduced them in our time to the number stated, of about a million and a half, (*Chalmers's Estimate*, p. 224, note. Sir J. Sinclair's Statistical Account of Scotland, vol. 20, p. 621.) some considerably under. (Dr. Webster's Tables. Dr. Webster, in 1755, made them only 1,265,380; Sir J. Sinclair, in 1798, 1,526,492.) On the other hand, all the authorities I have happened to meet with for raising the population of Ireland so high as four millions and a half, according to what I have just now mentioned, except that most respectable one to which I then meant to refer, are to be found in publications which furnish others of equal weight for taking it still higher, namely, at five millions.*

* Four millions and a half, Messrs. Hamilton Rowan and Tone: *Jackson's Trial*, p. 80: Report of the Secret Committee of the House of Commons of Ireland 1798, Appendix, No. xxii. p. 195: Mr. Keogh; Authentic Statement of the Proceedings of the Roman Catholics of Dublin, 9th April, 1795, p. 37. Five millions, Mr. Lewins, *ibid.* p. 31. Mr. Emmett; Report of the Secret Committee of the House of Lords of Ireland, 1798, Appendix, No. vi. p. 33.

But, Sir, is it conceivable that Scotland, having in the last hundred years improved so much in trade, manufactures, and agriculture, having been visited by no violent epidemical distempers, and certainly not having on the whole suffered more, notwithstanding the two short rebellions in 1715 and 1745, than Ireland from internal disturbances, should have experienced either a diminution of one fourth or more, or even but an increase of one third of her population, while that of Ireland has been multiplied four or five fold? *

It is true, more authentic calculations do not carry the population of the latter so high. Dr. Price, in 1773, reckoned it only 1,908,207, and he then computed that of Scotland at one million and a half. (*Reverfionary Payments*, p. 185, note.) Lord Auckland, in his Letters to Lord Carlisle in 1779, page 82, says, 'the common large calculation' of the numbers in Ireland was at that time two millions. Lord North, in the debate on the Irish Propositions in 1785, stated them at 2,300,000, (*vide* Debrett's Parliamentary Register, vol. 18, p. 425.) and he does not appear to have been contradicted. Indeed, in the same debate, a gentleman, who is a native of that country, admitted them to be under two millions and a half. (*Vide* Debrett's Parliamentary Register, vol. 18, p. 446.) So late as 1792, Mr. Burke, throughout his Letter to Sir Hercules Langrishe, takes them at three millions. (P. 69, 72, 74.) In that year, however, the subject having been much attended to in Ireland, particularly by the late Mr. Bushe, one of the commissioners of the revenue there, according to the accounts which were then exhibited to the House of Commons, the number of houses in Ireland was computed at 701,102, which, reckoning 5 persons to each house, gives 3,505,510 for the number of inhabitants; at $5\frac{1}{2}$, 3,856,061; and at 6, 4,206,612. Dr. Beaufort thinks it reasonable, 'when we take into consideration the great populousness of the poorest cottages, the many crowded houses in Dublin and other large towns, and that the university, barracks, hospitals, and public offices, are not included in the hearth-money returns,' (according to which the number of houses had been calculated,) to rate the number of persons, on the

* I think I could state, from a comparison of the respective rates and produce of the duties on distilled spirits in Scotland and Ireland, very strong presumptive reasons for believing that the quantity consumed is as great in the former as in the latter. If we suppose the individual use of whiskey in each to be nearly the same, this would lead to a very different proportion in the respective population of each, from that furnished by the common calculations.

hypothesis of only 701,102 houses, at the medium reckoning of five and half to each house, and to state the population on the whole at about 3,850,000. (*Memoir of a Map of Ireland*, p. 142.) He appears to have had communications with Mr. Bushe on the subject, and therefore this may be conjectured to have been also the opinion of that very accurate and intelligent person.

This last computation may, perhaps, be near the truth. My scepticism is chiefly with regard to the received opinions as to the population of Scotland, concerning which, I think, I could adduce many facts and arguments, besides the general considerations I have hinted at, to render it probable that it approaches nearer that of Ireland, though, no doubt, very considerably under it, than has of late been generally supposed.

Among the reasons drawn from the supposed peculiar situation of Scotland before the Union, which are thought to show that such a measure might be very advantageous to that country, without being so to Ireland, are two, concerning which I will say a very few words. They have been adduced, I presume, principally as instances of the comparative, 'viciousness' (Mr. Foster's speech, p. 104.) of the constitution of Scotland, and to justify the opinion 'that it was not worth preserving.' (Mr. Foster's speech, p. 102.)

1. One is, 'that the two Houses sat together,' *i. e.* that there were not two Houses, 'and that the King, by his power of creating Peers, could, at any time overpower the voices of the Commons.' (Mr. Foster's speech, p. 101.)

2. The other, 'that the Scotch Parliament, even with this imperfect constitution, had not a deliberative power, because it could discuss no subject but what was previously prepared by the Lords of the Articles.' (Mr. Foster's speech, p. 101.)

1. As to the first, there certainly was but one House in the Scotch Parliament, which continued in that respect to resemble the original form of the English; but it is a point of considerable doubt whether an act of that Parliament, which was originally considered as composed of four *distinct* estates, and after the abolition of the prelacy, and to the very last, of three; 1. Noblemen; 2. Barons, *i. e.* representatives of shires; and, 3. Burrows, *i. e.* members for boroughs; was valid without a concurrence of the majority of each estate. There are great authorities on both sides of the question; (*Craig de Feudis*, lib. i. di. 7. § 11. *Mackenzie's Institutes*, p. 402. *Wight on Elections*, p. 83.) and the very doubt seems to prove that, in all cases of importance, such concurrence had, in fact, taken place. In the lists of the divisions on the treaty of Union, preserved by *De Foe*, it appears that the votes of each estate

were kept distinct; and that, on every question divided upon and carried, there was a majority of each. (*De Foe*, Appendix, F. xx. p. 662. E. xx. p. 666.) Be this point, however, as it may, it would seem that the Crown had not found it expedient to exercise its prerogative, by creating an excess in the number of Peers; for, in fact, at the time of the Union, the whole number of Noblemen in the Parliament of Scotland was but 154, while that of the Commons was 156. (*De Foe*, *Wight*, *Robertson*, &c.) Early in the preceding reign no less than twenty-six members for counties had been added at once to the representative part of the Legislature of Scotland; (Sc. Acts, 1st Parl. 2d ses. W. and M. c. 11. 1690, p. 228.) afterwards an additional Parliamentary borough was erected; and a very short time before the Union, Mr. *Fletcher* of Saltoun had proposed to provide by statute, 'that in all time coming, for every Nobleman that should be created there should be a Baron added to the Parliament.' (*Fletcher's Works*, p. 283.) His motion did not, indeed, pass; but from the known history of the act of security, which the popular interest in that very Parliament had been able not only to carry there, but to force the Queen to assent to, is it too much to conclude, that if the method of outnumbering the Commons by creating new Peers, had been attempted, which is supposed to have been so easy, such a motion would have been less unsuccessful?

2. As to the Lords of the Articles, what has been observed on that subject is clearly the effect of oversight: many years before the Union, by an act of the Scotch Parliament, (Sc. Acts, 1st Parl. Will. and M. 2d ses. c. 3. 1690, p. 220.) that institution had been totally abolished, and it made as little a part of the Constitution of Scotland in 1707, as the Court of Star-chamber or High-Commission Court did of that of England.

Before I quit this subject, of the advantages Scotland has derived from the Union, I must beg leave to take notice of a passage or two in '*Smith's Wealth of Nations*;' from which, taken by themselves, and, even in that detached state singularly misunderstood and misinterpreted, inferences have been drawn or surmised, as if that judicious and impartial writer had not conceived that that event had tended to improve the prosperity of his native country.

We have been told here, that he has imputed the increased trade of Scotland to the establishment of banks. He has certainly said, that within five-and-twenty or thirty years from the time in which he was writing, many private banking companies had been erected in every considerable town, and in many country villages of Scot-

land, and he gives it as his opinion, 'that the country had derived 'great benefit from that circumstance.' (Vol. i. p. 442, 7th edition.) I have no intention to question that opinion. The reasons by which he supports it have great force; though, by the bye, it is a remarkable circumstance, that the period he mentions will be found very nearly to coincide with that from which Chief Baron *Foster* had dated the beginning of the great spirit of improvement in Ireland; and which I have mentioned as the epoch of an accelerated progression in that respect throughout the whole of the British dominions. But it will be found that Dr. *Smith*, in the very passage in question, is very far from considering the banks, either public or private, as the exclusive cause of the increase of trade in Scotland. He says, 'he had heard it asserted, that the 'trade of Glasgow had been doubled in about fifteen years after the 'first erection of banks there, and that the trade of Scotland had 'been more than quadrupled since the first erection of the public 'banks at Edinburgh; one in 1695, the other in 1727:' and immediately adds, 'if either of them have increased in this proportion, it seems to be an effect too great to be accounted for by 'the sole operation of this cause.' (Vol. i. p. 443.)

Other passages, however, are mentioned as if directly in point, to show that he did not think the Union promoted trade or manufactures in Scotland. (Mr. *Foster's* speech, p. 106.) One is as follows: 'Of all commercial advantages which Scotland has derived from the Union, the rise in the price of cattle is, perhaps, 'the greatest.' (*Smith's* *Wealth of Nations*, vol. i. p. 348.) This is an extraordinary proof that he 'did not think that it derived any commercial advantages from it.' But it seems this must be a very poor advantage to Scotland, because the policy of Ireland has been to impose duties in order to check the export of live cattle. (Mr. *Foster's* speech, p. 106.) Sir, till all the circumstances of the two cases shall have been compared, till it is made out that the imposition of those restrictive duties is good policy in Ireland, till it is then proved that, being so, it would have been good policy in regard to Scotland, and till it is shown, that because a legislative Union between Scotland and England opened a free export of cattle from the former, therefore a similar Union between Ireland and Great Britain must necessarily open a like exportation from Ireland; till these positions are established, I do not see what possible advantage the able Advocate, who has resorted to the authority of Dr. *Smith* on this point, can derive from it in support of his argument. Dr. *Smith's* favourite doctrine, if my memory does not mislead me, is, that agriculture is preferable to commerce, and that the com-

merce most connected with agriculture is the best ; (vol. iii. p. 136, &c.) and he mentions the effect of the Union in regard to the price of cattle in Scotland, to show that ' it has not only raised the ' value of lands in the Highlands, but has been the principal cause ' of the improvement of the Low Country.' (Vol. i. p. 348, &c.)

Another passage referred to for the same purpose is this : ' The ' price of wool was reduced, by the Union excluding it from the ' great markets in Europe, and confining it to the narrow one of ' England.' (Mr. Foster's speech, p. 106.) Permit me to add to this the part of the context which immediately follows, viz. ' The ' value of the greater part of the lands in the southern counties, ' which are chiefly a sheep country, would have been very deeply ' affected by this event, had not the rise in the price of butcher's ' meat fully compensated the fall in the price of wool.' (Smith's *Wealth of Nations*, vol. i. p. 369.) Taking the whole therefore together, which I suppose will be allowed to be the fair way, it is clear the author thought this restriction had, on the whole, been of no positive disadvantage. But it is not a restriction confined to Scotland, nor any essential or necessary part of the treaty of Union ; it was part of a general system for the whole united kingdom, thought at the time,—and from the continuance of the laws against exportation, we must infer that it is still thought so by the Legislature,—to be for the good of the whole. I am not now called upon, if I were competent, to give an opinion on this *vexata questio* ; I will only observe, that the Parliament of Scotland had long acted on the same principle ; (Sc. Acts, 1581, 1661.) that if the United Legislature shall ever come to think that it is sounder policy to allow the exportation of wool, there is nothing in the articles of Union to prevent the extension of that freedom to Scotland ; and that in such case it probably would be extended to that country. In the mean time it will be recollected that, for the consent of Scotland at the time to admit of the prohibition, a valuable consideration was to be paid out of the general equivalent stipulated for by the 15th article of the treaty. (*De Foe*, p. 403, 406, 444.)

Indeed, Sir, I cannot disguise my astonishment that Dr. Smith should have been called as a witness on the present occasion ; but as he has been produced, I hope I may be allowed to use the legal privilege permitted in such cases of a cross-examination ; and I will show the House, by reading a passage where he expressly treats of a Union between Ireland and Great Britain, what the real sentiments of that author were on the subject. The gentlemen cannot dispute either the credit or competency of an authority to which they themselves have chosen to refer.

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‘ By an Union with Great Britain, Ireland would gain, *besides the freedom of trade*, other advantages much more important. By the Union with *England*, the middling and inferior ranks of people in Scotland gained a complete deliverance from the power of an aristocracy which had before oppressed them. By an Union with *Great Britain* the greater part of the people of all ranks in Ireland would gain an equally complete deliverance from a much more oppressive aristocracy, not founded, like that of Scotland, in the natural and respectable distinctions of birth and fortune, but the most odious of all distinctions, which more than any other animate the insolence of the oppressors, and the hatred and indignation of the oppressed, and which commonly render the inhabitants of the same country more hostile than those of other countries ever are.—Without an Union with Great Britain, the inhabitants of Ireland are not likely, for many ages, to consider themselves as one people.’ (Vol. iii. p. 460.)

Among the evils with which the opponents of an Union alarm the people of Ireland as likely to befall their country from that measure, are, an increased emigration, and the permanent or temporary non-residence of a great number of persons of rank and opulence.*

The general complaint against absentees is of a very long standing. For my own part, I have never been of the number of those who imagine that law and positive regulation can with effect, or ought in propriety to be applied in restriction of the natural liberty which belongs to every individual, of fixing his residence, exercising his talents and industry, or spending his income, wherever he thinks it most convenient or agreeable. A general *ne exeat regno* would be a strange part of the system of any Government, and that country must be of a singular description which requires that its natives should be imprisoned within its limits by the sanction of penal laws and pecuniary mulcts. If you can but restore, or rather establish tranquillity, police, the security of life and property, in Ireland, depend upon it the happy soil and salubrious climate of that favoured island, its almost unrivalled advantages for trade and agriculture, added to the powerful sentiment which attaches mankind in general, with a fond prepossession to the place which gave them birth, will fix at home, or attract with all the riches their abilities or diligence may have acquired for them in other parts of the world, such numbers of Irishmen now prompted to emigrate or detained from re-

* Mr. Foster’s Speech, p. 62. 64. 91. 93. *Vide* some important observations on the subject of absentees, Substance of Lord Sheffield’s Speech, p. 29, &c.

turning by the unsettled state of their native country, as will more than counterbalance whatever non-residence may arise from the periodical sittings of the common Parliament of Great Britain.

That non-residence will be only occasional. It will reach little farther than the Members of the Legislature and their families. The seat of Judicature and the local Executive Government will, I presume, continue where they are; and I believe those who frequent the gayer walks of life will not suppose that the votaries of pleasure and dissipation in Ireland will think the circumstance of the Irish Parliamentary representation resorting to London any great addition to the allurements of that place. That part of the population of this metropolis and of Bath will remain pretty much as before.

Indeed, I cannot help thinking there are several strong reasons in favour of the probability, that, on the whole, the fear entertained of a diminution of wealth and population by an increase of absentees would not be verified by the event.

Will the House give me leave here to recall to their recollection the observation of a noble Lord (Lord Hawkesbury) on this part of the argument, which struck me as of great weight, namely, that the importance of a seat in the united and imperial Legislature, the election to which, whether in Great Britain or Ireland, would then be indifferent to many persons anxious to obtain it, would be felt by men possessed of property and interest in the latter kingdom as much greater than that of one in her present local Parliament. They would therefore have a more powerful motive for attending to the cultivation of their influence there; and this could only be done effectually by frequent residence on their estates, and the expenditure of a considerable part of their Irish income, perhaps of their English also, in Ireland. This must particularly happen in regard to county elections, in favour of which sort of representation I make no scruple to acknowledge my predilection, and to those in towns where the right is popular and extensive.*

If the absence of persons of distinction and fortune were to increase, we have heard the very respectable opinion of an honourable gentleman (Mr. Peel), who seemed to speak on the subject from reflection and personal observation, and who must be considered as deserving peculiar attention in regard to it, that the merchant and manufacturer would probably feel their means and dis-

* I think we have also Mr. Foster's authority for this: 'In county elections and popular boroughs no man now an absentee can expect to be chosen.' p. 91.

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position for exertion expand, and their efforts become more successful; that they would, as it were, breathe a freer air, by the removal from their neighbourhood, of the splendour and dignity of rank and hereditary opulence; and that, as the flourishing condition of trade and manufactures naturally tends to augment the population of a country, this effect would much more than counteract the mischief apprehended. The honourable gentleman spoke, indeed, with liberal and laudable sentiments of respect for that aristocracy, which forms so essential a part of our excellent constitution, but he seemed to entertain the idea that commerce and industry, though they live by the demands and consumption of the great, thrive best at a distance from them—

*Urit enim fulgore suo qui prægravat artes
Infra se positas.*

With great deference, however, to the honourable gentleman, I must express my doubts on this point, though it is one of which I acknowledge him to be much better qualified to judge than I am. I doubt the justness of his opinion, because it both differs from the most general sentiment, and militates against the arguments in favour of that frequent and easy intercourse between the different, but intimately connected orders and classes of our great civil and political system, which is so gratifying to our feelings, and seems so consonant to reason.

But as to the supposed tendency of a parliamentary Union to produce an increased emigration and non-residence of the great in Ireland, I own I consider the experimental knowledge we have, in this as in other respects, derived from the case of Scotland, as of much more weight than any conjectural *a priori* arguments which can be suggested on the one side or the other.

It has often been stated, and indeed never denied, that no nobility and gentry reside more at home than those of that country. They almost universally pass the summer on their estates, occupied in the pleasures of rural hospitality, and the improvement of the national agriculture by encouragement and example; and many of them spend the rest of the year in Edinburgh. The wonderful advances that capital of the country has made in its size, population, wealth, convenience, and elegance, since the Union and removal of its Parliament, are notorious from universal report to all, and from personal knowledge to many, who hear me. I will not say that the Union has caused this; that it has had a chief share in producing the great general improvement in Scotland, I think I have shewn to be ex-

tremely probable ; but it is evident, at least, that the Union has not prevented the increased prosperity of Edinburgh.

Yet the advocates against that measure in Scotland were as loud and as positive in their prophecies, that this antient seat of Majesty, on the removal of the Legislature, would sink into poverty, misery, and desolation, as many in Ireland have been of late, on similar grounds, in foretelling to the great and respectable metropolis of that kingdom, that its ruin will be the infallible and speedy consequence of the measure now under consideration. Indeed, the common people of Dublin have had this topic so impressed on their minds in every possible way, that many of them, I believe, have at last been brought almost to give literal credit to the ironical prediction, that when the Parliament shall cease to sit there, the town will become such a perfect *rus in urbe*, as to furnish a new source of provisions for victualling the British fleet, by the extensive pastures into which its streets and squares are to be converted. It seems almost ridiculous to say that such sort of arguments can have succeeded, yet I verily believe they have to a very considerable degree. Nay, more, I have seen it asserted in some publication against the proposed Union, with a confidence which hardly could have existed without the author's own belief of the fact, that Edinburgh, whatever may be pretended to the contrary, has, in truth, been in a constant state of decay ever since the loss of the Parliament. The only answer such an ignorant assertion seems to deserve, is that ludicrous one I have read in one of the polemical writers in favour of the measure, who supposes himself to be told by a correspondent that he has found with regret the fact was really so ; for that upon inquiry among some gentlemen and ladies, natives of Scotland, and inhabitants of Edinburgh, they had assured him, that that ancient city had suffered so very much from the fatal event of the Union, that the Scotch had been actually under the necessity of building a very large new one close to it.

Sir, a learned gentleman of our sister kingdom, whose tract against the Union is certainly the performance of a man of abilities, (*Jebb on the Irish Union*) has, however, a very curious way of arguing on the fact, in which he admits, that the Union has not occasioned emigration and non-residence in Scotland ; but the analogy of which, in regard to what there may be reason to expect in the case of Ireland, he will by no means allow. The fact he admits in these very strong terms : ' Can there be adduced five instances of men of Frank in Scotland, however powerful and extended their English connections, whose chief or least temporary residence is not in Scotland ?' And again : A Scotch absentee is only a political or

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‘commercial speculator, who will in the end enrich and adorn his native country : his money, acquired where it may be, and after absence ever so long, centers there’. (*Jefferies*, p. 49).

But this, it seems, is all the anomalous effect of a peculiar nationality in the Scotch (*Jefferies*, p. 49), which a similarity of circumstances has no tendency to produce in any other people, and especially not in the Irish ; though many of the inhabitants of one part of that country are not very distant descendants from Scottish ancestors, and most of the rest throughout the kingdom are probably either sprung from one common Celtic stock with the Highlanders, or else of that Saxon or Teutonic race who appear, in the early ages of the Christian æra, to have over-run and settled themselves in all the low country of Scotland as well as of England.

An Irishman, it seems, is a being of a different sort. ‘Scarcely an instance,’ it is said, ‘occurs of the wealth and influence obtained by Irishmen in England, producing advantages to Ireland : they seem ashamed of the name, and eager to divest themselves of all pretensions to it’. (*Jefferies*, p. 49).

Alas ! Sir, it is painful to see that men of understanding can resort to such grounds of opposition, or suffer themselves to fall into reasonings and opinions scarcely fit for the most vulgar minds, and entirely unworthy of the cultivated sense which seems to belong to this gentleman, and ought to be the attribute of all who profess themselves either lawyers or statesmen.

If the difference in the general conduct of the Irish and Scotch were really as notorious as he has persuaded himself it is, the experiment of the effects of an Union upon the former has not been tried, and he does not appear to have made any inquiry how the case stood as to absentees from Scotland previous to 1707. He found an easier solution of the supposed difference in the hackneyed imputation or praise of Scotch nationality ; he says it is a *praise*, (*Jefferies*, p. 50), and when duly regulated I think it is, though I verily believe not more due to the Scotch than, where circumstances happen to be similar, to the Yorkshire, Cornish, or Welshman ; or indeed to Frenchmen, Swedes, Danes, Germans, or Italians.

I imagine this gentleman would take it very ill, I think with reason, if a stranger were to pronounce so unjust a judgement as he has done upon his countrymen. Unjust I certainly think it is ; I myself could mention various striking instances to the contrary of what he has alledged. I could select from many others the example of a respectable nobleman of that country, who, after filling with great honour and credit some of the principal offices of government here, retired to Ireland, and successfully devoted the remainder of

his days to the improvement of that part of the kingdom where his chief property lay ; having ever been, through the course of his political life, a watchful guardian of the interests and well-being of the whole. I mean the late Lord *Hillsborough*, whom I mention with the more pleasure, because he who understood the affairs of Ireland so well, is known to have been always a strenuous and anxious advocate for a Legislative Union. Sir, I could in like manner specify examples of Irish gentlemen in other walks of life, who having by their talents and exertions in remote countries, in the east and in the west, acquired eminence and fortune, have returned to their native land, and, vesting their riches in purchases there, have become active and useful magistrates, able commanders of the national troops, and Members both of the one and the other House of Parliament.

But even if it were true, that such instances have been more rare in Ireland than in Scotland, would it be any very extravagant conjecture to suppose, that the real reasons have been the greater tranquillity which prevails in the one in consequence of an Union, and the more turbulent and unsettled state of the other for want of it? Would not those indisputable circumstances of difference account for such a difference in the conduct of the natives of the two countries, more satisfactorily than supposed distinctions of national character, which may serve to amuse in a farce, or occasion merriment or quarrels in a coffee-house, but can never be entitled to hold a place in grave discussion or serious debate?

But, Sir, the gentlemen who in this place have resisted the progress of the business now again brought before us ;—as well those who object to the competency and general expediency ;—as well the very few who I think have gone the length of declaring a rooted opinion, that the Union never can, at any time, or with any sort of consent, be adviseable ;—as those who profess, some a *belief*, others even a *wish*, that it may at some future period be adopted ;—all appear to concur in contending, that the present time and occasion are unfit ; that the people of Ireland are not prepared ; that they have not been habituated to the contemplation of the measure, as those of Scotland had been for above a century ; that they have inveterate prejudices against it, which have now universally manifested themselves, and which ought to be first by gentle and gradual means removed ; whereas, as has also been alledged, it was always the favourite project of Scotland. Lastly, two other plans have been propounded,—plans widely different the one from the other,—by which it is supposed that those disorders and misfortunes of Ireland which a legislative Union would only exaggerate, might be cured,

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As to the time, I differ so much from those gentlemen, that if on other occasions the measure would have been *wise*, I believe it has now become *necessary*. In support of which opinion, I cannot imagine a more convincing argument than the avowed, *the long avowed*, fear of an *Union*, among that too numerous class of men in Ireland, who have now openly professed their plan and object to be, a *Separation*. I need not again mention the declarations of *Tone*, or the confessions of *Emmet*, *M^r Nevin*, and others. The proof is deeply engraven on all our memories. It has been written in characters of blood over the whole face of that desolated island. But when I know that the associates of those very men by whom the arms were forged which were intended for the destruction of the true independency, liberty, and constitution of their country, and who prepared that moral and political poison which was to corrupt and extinguish every virtuous and religious, every British principle, in the minds of their countrymen, are full of trembling apprehensions, lest this salutary antidote should be administered in time—can I, aware as I am of the profound, no less than wicked views, and the no less extraordinary than perverted talents of some of those men—can I withstand such strong confirmation of the opinion, which on other, and more general grounds, forces itself so powerfully on my mind, that we are come at last to that only alternative, *Speedy Union, or early Separation?*

As to those other and more general grounds to which I have once before alluded, I wish I could, consistently with the orders of the House, refer to the strong and demonstrative reasoning concerning them, which some of us may have had an opportunity of hearing delivered elsewhere. (Lord *Minto's* speech in the House of Lords, 11th April 1799. *Vide* Debrett's Parliamentary Register, vol. viii. p. 369 and seq.) They are among the most important branches of the subject, but are too copious and extensive for me to enter upon at present.

It is said, we ought to wait for a moment of peace and general tranquillity. If by this is understood general internal tranquillity in Ireland, I am afraid, to judge of the future by the past, the adjournment must be, as my right honourable friend (Mr. Windham) described it, *ad Græcas Kalendas*. But are we to wait till the general peace of Europe shall be restored? Alas! there seems at present no very near or distinct epoch discernable for that happy event. And in the mean time, our enemies, in directing their arts and their arms to their favourite object of wresting from us our sister kingdom,

are to enjoy the advantages accruing to them, both from the want of a true political consent of parts in the present complex and ill-constructed machine of our imperial legislation, and from the cunning industry of their revolutionary allies in Ireland, who even now are endeavouring to obtain the co-operation of some of the men who have hitherto been their most determined foes, and the most zealous friends of Great Britain, by working on their blind and unfounded jealousy of the British Parliament, and entrapping those infatuated persons into a conduct which, if not counteracted, may enable them to accomplish the fatal end of their detestable conspiracies.

Was the Union in Scotland undertaken or carried into effect in a time of external or domestic peace? Far otherwise. But then it is said, that when it was negotiated and completed, the arms of Great Britain and her allies * were triumphant. In answer to this, it need only be observed, that the treaty must be considered as having been commenced and in progress from the very beginning of the reign of Queen Anne, and when affairs abroad wore a very gloomy aspect. As to those at home, they must have cast a very careless, or a very partial eye, on that period of our history, who do not perceive, in the circumstances of a disputed succession, the yet recent concussion of the Revolution, the numerous adherents of the exiled family in both kingdoms, the jarring interests of the two countries, and the dissensions between them on account of religion and commerce, a complication of political difficulties as great, though of a different nature, perhaps much greater, than any that exists at present.

In truth, though at first sight it appears reasonable to think that times of tranquillity are best adapted to the discussion and accomplishment of great political arrangements, this speculation, on closer attention, does not seem to be warranted, either by the nature or history of mankind. On the contrary, I believe it will be found, that men and nations are too indolent for great exertions, 'enterprises of pith and moment,' while in the undisturbed enjoyment of quiet prosperity: and that to all their most memorable efforts of that sort, they have been stimulated by the urgency of personal or national calamity, or at least of private or public difficulties and embarrassment.

I admit that the idea of a legislative Union was long familiar in Scotland; but I deny that it now comes unawares, and by surprise,

* The success of His Majesty's allies, since the time when this was stated, has fortunately rendered the parallel more exact in that particular than it could then have been contended to be.

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upon Ireland. I am, on the contrary, well persuaded, that such a plan for that country must have been uniformly present to the minds (I will not say always in the intention) of every minister, every statesman, every politician, every enlightened Member of Parliament, every man, in short, in that kingdom, qualified and entitled to judge of such questions, for a space of time considerably longer than what elapsed between the Union of the Crowns and that of the Parliaments of this country. I will endeavour to prove this to the satisfaction of the House, by a deduction of clear, historical facts.

To say nothing of the actual, though imperfect and illegal incorporation under the Usurper, you know, Sir, that in the reign of Charles II. by a report of the Council of Trade in Ireland to the Lord Lieutenant and Privy Council there, dated the 25th of March 1676, that Board expressly recommended, 'That endeavours should be used for the Union of the kingdoms under one legislative power, proportionably, as was heretofore done in the case of Wales.' I cite the very words of the Report, which is stated to have been drawn by Sir *William Petty*, and who, in his treatise called 'The Political Anatomy of Ireland,' written, I believe, a few years before, had delivered his individual opinion to the same purpose. 'If,' says he, 'both kingdoms were under one legislative power and Parliament, the numbers whereof should be proportionable in power and wealth of each nation, there would be no danger such a Parliament should do any thing to the prejudice of the English interest in Ireland; nor could the Irish ever complain of partiality, when they shall be freely and proportionably represented in all Legislatures.' (*Petty's Political Anatomy of Ireland*, p. 31).

In the year 1798, Mr. *Molyneux*, in that passage of his famous pamphlet called 'The Case of Ireland,' which was mentioned by the first authority in this House in the Committee on the Resolutions, (Mr. Addington) clearly points to a representation of Ireland in a united Parliament as a most desirable arrangement for that country. His words are these:

'If, from these last-mentioned records, it be concluded that the Parliament of England may bind Ireland, it must also be allowed that the people of Ireland ought to have their representatives in the Parliament of England. And this I believe we should be willing enough to embrace: but this is an happiness we can hardly hope for.' (London edition in 1770, p. 74. There is a preface to this edition, reported to have been written by the late Mr. *Flood*, with which it was republished in Dublin in 1773).

And here I cannot help noticing a very singular fraud, or negative sort of forgery, committed in an edition of *Molyneux's* work, which was printed in Dublin in the year 1783. In that edition the words, 'and this I believe we should be willing enough to embrace: but this is a happiness we can hardly hope for;' were totally omitted. This circumstance I first saw pointed out in a note to a very able pamphlet lately published, entitled 'Reasons for adopting an Union between Great Britain and Ireland.' I have since been favoured by the author of that pamphlet with a copy of the castrated edition, the publisher of which could not have proved so strongly, in any other way, at once his own hostility to the measure of an Union, and the sense he justly entertained of the weight of such an opinion in its favour as that of *Molyneux*, the able and learned advocate of Irish independency.

But, Sir, in 1703, at the time when a similar measure was so particularly in the contemplation of the English Government with regard to Scotland, a legislative Union was in a manner sued for, and sued for in vain, by the Parliament of Ireland. This appears sufficiently from the Journals of the two Houses of that Parliament; but I have had an opportunity also of seeing the correspondence at that time of the Duke of *Ormond*, then Lord Lieutenant, and of his Chief Secretary Mr. *Southwell*, and the Lord Chancellor *Cox*, with the Government here, from which it is still more manifest that many of the leading characters in the country, the Chancellor particularly, Mr. Brodrick, the Speaker, and I think even the Secretary himself, were very desirous of the measure, but that the Lord Lieutenant was lukewarm, and the ministry in England totally averse to it.

That Parliament met on the 21st of September, and on the 1st of October the Lords voted an address to the Queen, which concluded with these words: 'As we are sensible our preservation is owing to our being united with the Crown of England, so we are convinced it would tend to our farther security and happiness to have a more comprehensive and entire Union with that kingdom.' (Irish Lords Journals, vol. 2. p. 8). I shall show immediately the answer sent from England to this address.

As it appears not to have been the intention of the administration here to listen to such a suggestion for the kingdom of Ireland, and supplies, not general measures of policy, seemed to have been considered as the material business of the session, one is not surprised to discover in Mr. *Southwell's* first dispatches on its opening, considerable impatience as a minister, whatever his private opinion as to an Union might be, at finding the House of Commons more willing

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to deliberate on matters of that sort, than ready to satisfy the pecuniary exigencies of the Government. On the 25th, in a letter to Lord Nottingham, he says, 'It is a miserable fatigue we are under. We are forced to use a great deal of claret, and a great many arguments, and all little enough. There is a most strange mixture of Scotch and fanatical principles, which sours the mass. They are jealous of every thing; and were it not that my Lord Lieutenant has a great personal interest, nothing at all would be done.' This he means in regard to the supplies, which the Lord Lieutenant endeavoured to obtain for three years, but which attempt, after every effort, he was obliged to abandon, a grant even for two having passed with difficulty.

In a short time, both Houses formed themselves into Committees on the state of the nation. Two days before that the House of Commons sat, Mr. Southwell writes to Lord Nottingham (Oct. 2, 1703) his conjectures about the event, as follows: 'Next Monday is appointed to consider of the state of the nation: and I believe it will end in this, after considering some difficulties they lie under, to make some representation, full of temper and moderation, for gaining some relief in those points; and many even talk of an Union.'

When the Committee took place, it appears that the wish for that measure was still more general than he had foreseen.

'This day,' says he, in a letter written at night to the same nobleman, (Oct. 4) 'the House of Commons had appointed to go into the state of the nation; and after some hours sitting, and considering the many misfortunes the country lay under, in point of trade and other circumstances, *all the speakers concluded, that they did, in the most earnest manner, desire an Union with England*, and they have appointed Friday next to consider that matter, and how to represent the same to the Lord Lieutenant, to lay it before Her Majesty, that Her Majesty may interpose with the Parliament of England in that affair. I must needs own, that the great temper and good disposition of the debate surprised most people; and those things which seemed to be the loudest grievances were touched with all the true sense, but at the same time with the true disposition, as if they desired nothing more, which I hope will incline the next session, * by Her Majesty's mediation, to cultivate this good disposition.'

It is from the tenour of this letter, and some others in the same

* i. e. Of the English Parliament, which met in the beginning of the following month, Nov. 1703.

spirit, that I infer both that the sober wish and opinion of the leading men was strongly in favour of an Union, and that Mr. Southwell himself was inclined to it.

The House sat in the Committee on several different days; and it appears (Mr. Southwell's Letter to Lord Nottingham, 9th October 1703) that the Speaker, Mr. Brodrick, took an active part in framing certain resolutions, which were reported by Mr. Moleworth, the Chairman, on the 11th; and the last of which was, 'that Her Majesty be most humbly moved, that through her princely goodness, and wisdom, and favourable interposition, her subjects of this kingdom may be relieved from the calamities they now lie under, by a full enjoyment of their constitution, *or a more firm and strict Union with England.*'

These resolutions were afterwards formed into a Representation addressed to the Queen, which concluded nearly to the same effect. The Representation was voted on the 20th of October.

On the 25th the House of Lords resolved, 'Upon due consideration of the present Constitution of this kingdom, that such an humble representation be made to the Queen, of the state and condition thereof, as may best incline Her Majesty, by such proper means as to Her Majesty shall seem fit, for promoting such an Union with England as may qualify the states of this kingdom to be represented in the Parliament there.'

I do not find that any farther step was taken by that House in consequence of this resolution. The Queen's answer to their address was couched in obliging terms, but took no notice whatever of the suggestion relative to an Union. (It was dated at Windsor, 12th October 1703, and communicated to the Lords in Ireland on the 19th following.)

That to the Representation of the Commons was in less gracious language: 'Her Majesty having considered of the Representation made by the House of Commons in Ireland, has commanded this answer to be returned: That the first part seems to relate to matters past in Parliament, and the other part, (in which an Union was mentioned,) consisting only of things in general, Her Majesty can give no particular answer at present, but will take them into her consideration.'

It was not received till the 11th of February, at an interval of near four months from the delivery of the Representation to the Lord Lieutenant.

It is difficult to conceive what good reasons could have been stated by the Administration of England at that time for rejecting, in so harsh and disdainful a manner, advances towards a measure

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which, as the Irish Commons justly observed in their Representation, would unquestionably have been to the advantage of that kingdom. Whatever *ratio justificativa* they might have been able to plead, it is probable the *ratio suasoria* was, that the business was chiefly promoted in Ireland by the party they supposed hostile to themselves. To show how little difficulty the carrying of it into execution was likely to have encountered there, in addition to what I have already stated, I will read the concluding paragraph of a letter from Sir Richard Cox, the Chancellor, to Lord Nottingham, dated Feb. 13, 1703-4:

‘ There is no remedy so proper for both kingdoms as some sort of Union, which would conduce to enrich and strengthen England, and establish the English interest here, and make it prosper; for in that case all the British would be good Englishmen; and *since we do not capitulate, and you may be your own carvers*, it seems worthy your serious thoughts to promote so good a work.’

And let not gentlemen suppose that the Union was then considered merely as a refuge from the abject condition of a subordinate Legislature. Whatever topics the warmth of opposition may have introduced into the Representation of the Irish Commons, the transactions of both Houses during that session completely prove how fully they acted as the uncontrolled branches of a Parliament perfectly *sui juris*. The Commons with difficulty granted supplies for two years, instead of the three which had been demanded; and this, after calculating the establishment on the lowest scale, and debiting the Treasury with the outstanding arrears of revenue, contrary to former practice. The other House, without regard to any offence which might be taken in England, by a solemn resolution asserted their supreme and exclusive right of appeal, and actually exercised it by issuing an order under which the Earl of Meath was put in possession of an estate, directly in the teeth of a decree of the House of Lords in England. (Irish Lords Journal, vol. ii. p. 24, &c.)

The spirit of that House in the business of their judicature may be farther judged of from a paragraph in the letter I have already quoted of Sir Richard Cox to Lord Nottingham: ‘ Your Lordship may be pleased to remember, that from the beginning, and particularly in the closet before my Lord Treasurer, I expressed more apprehension from the debates of the Lords than of the Commons; for I knew the former would think themselves bound in honour to vindicate a jurisdiction they claim as inseparably inherent to a House of Lords, and which they might conceive the Lords in England could not oppose without shaking their own foundations.’

About the time when these proceedings were going on in the Parliament, the subject of an Union between Ireland and this country appears by many publications to have been a very general topic of discussion out of doors.

Sir *Thomas Brewster*, who had been a Member of the Irish House of Commons, published, in the year 1702, a pamphlet, entitled, '*New Essays on Trade*,' in which there is a long chapter on the subject. I will not trouble the House with all his reasoning upon it, though it is clearly that of an intelligent and sensible man, but I beg leave to read the following short passage :

'By this measure future rebellions would be prevented, which that kingdom was never long free from. Ireland would be then England, and the nation become more formidable abroad and safer at home—Ireland making, as it were, one continent with this island, which it would become in effect, and more usefully than if it were so in reality.'

In a book printed in the same year, entitled, '*Miscellanea Aulica*,' there is a short paper with this superscription, 'A Proposal of several Officers, and other Gentlemen of English Extraction in Ireland, for an Union of that Kingdom with England.' There is no date to it ; but it must have been originally drawn up either in the reign of Charles II. or of King William, as appears by this introductory paragraph :

'His Majesty's good subjects in Ireland, upon the hearing of a proposal made not long since for the uniting England and Scotland, (there was, I believe, no such proposal in James the Second's time,) with all obedience and submission humbly conceive it a means conducive thereto, if the like Union of England and Ireland, under one legislative power assembled in one Parliament, might be resettled *de jure*, in something like the manner it was formerly *de facto*, to the facilitating His Majesty's gracious government of both kingdoms, dissolving of many intricate difficulties, taking away much of the root of difference and discord between the now many parties in His Majesty's said kingdoms, and strengthening his hands against all opposition, both at home and abroad.'

It seems pretty clear, from the title and style of this proposal, that it was designed to be laid before Government, and was the act of some known and considerable class of persons ; so that it most probably was a matter of general notoriety.

I will mention one other publication of that time, which expressly purports to have been submitted to the consideration of Queen Anne and her Parliament. The title is, 'An Essay upon an Union of Ireland with England, most humbly offered to the

‘Consideration of the Queen’s most excellent Majesty, and both ‘Houses of Parliament.’ The date, in the copy I have seen, is ‘Dublin, reprinted, 1704.’

This author states his opinion, that while Ireland continues a distinct kingdom, the only precautions England can take to prevent any danger that may arise to it from that country, are, 1st, to entrust the Government there entirely in the hands of Englishmen; or, 2dly, to check the growth of that kingdom in point of trade and wealth, so that it may not be able to attempt any thing against the Constitution of England. He afterwards enters into a variety of arguments to show the equal injustice and impolicy of either of those methods, and then comes to his proposal of an Union, which he supports in a manner very clear and forcible, on considerations respecting the interests and relative situation of the two kingdoms, proving himself (whoever he was) to have been a person of more than ordinary information and abilities.

Thus, Sir, I think I have shown that this idea, now said to be so novel to Ireland, must have been in the general contemplation of all thinking people in that country, from the days of *Cromwell* to the period of the Union of England and Scotland.

Upon that event the hopes of those true patriots in Ireland, as I must consider them, who wished for the blessing of a like Union to their own country, seem to have revived, while the English Ministers of that day continued to feel the same disinclination to it, which had been manifested by those in power at the beginning of the reign.

In the speech of the Earl of *Pembroke*, then Lord Lieutenant, at the opening of the session on the 7th of July 1707, so memorable and important an occurrence as the Union with Scotland, was not even mentioned. But the Commons that very day resolved on an address of congratulation to Her Majesty, ‘on the accomplishment ‘of the great work of uniting Her Majesty’s kingdoms of England ‘and Scotland.’ Mr. Brodrick was chairman of the Committee who prepared it, and it is drawn in such warm language of admiration as clearly evinces how great an impression the subject had made: ‘We crave leave to lay hold of the earliest opportunity humbly to ‘address your Majesty with our most hearty and sincere congratulations, for the inward joy and satisfaction you are blessed with, ‘and the glory you have acquired, by accomplishing the Union of ‘your Majesty’s kingdoms of England and Scotland. This great ‘and glorious work, which your ancestors, with their utmost endeavours, laboured to accomplish, lay above the reach and wisdom ‘of former times, and seems to have been reserved by Heaven for

‘ your Majesty’s reign, as one great reward of an exemplary piety
 ‘ and heroic virtue, signally demonstrated in what you have reso-
 ‘ lutely undertaken, and successfully carried on, to procure the general
 ‘ happiness, and secure the liberty of Europe. The difficulty of
 ‘ the attempt required the greatest genius to surmount it; and we
 ‘ cannot but highly honour and admire the wisdom of those councils
 ‘ that have by it given a farther security to the peace and safety of
 ‘ your Majesty’s government, the Protestant succession, and the
 ‘ Church as by law established in England and Ireland. *May God*
 ‘ *put it in your royal heart to add greater strength and lustre to your*
 ‘ *Crown, by a still more comprehensive Union.*’

The Lords expressed themselves to the same effect, though not quite in such direct terms: ‘ We congratulate the glorious success
 ‘ of your Majesty’s endeavours for securing, by your arms abroad,
 ‘ the liberties of Europe, and the welfare of your subjects at home,
 ‘ by uniting Great Britain into one body under the same Protestant
 ‘ succession to the throne of all your dominions. We are sensible
 ‘ how effectual a means that will prove to prevent the attempts of
 ‘ Papists from disturbing the quiet of your Majesty’s empire, and
 ‘ particularly of this kingdom, that has been so often endangered by
 ‘ them. *May your Majesty go on and extend your favour to all your*
 ‘ *subjects, till none are excluded from so great a blessing,* but such as
 ‘ by their own frowardness or disaffection to the public good bar
 ‘ themselves from the general advantages of your Majesty’s reign.’

The Queen’s answer to the Commons was in these very general and evasive terms: ‘ The Commons may be assured, that nothing
 ‘ shall be wanting on her part to make the Union of all her subjects
 ‘ as extensive as is possible.’ And although in their new address of
 thanks for this answer they seem to have been desirous to give it an
 interpretation applicable to the measure they had in contemplation,
 declaring, that ‘ The assurance Her Majesty had been pleased to
 ‘ give them, had inspired them with hopes of *an addition* to the
 ‘ many blessings they enjoyed under her most auspicious reign;’
 (31st of July 1707); yet no real encouragement being given to
 their overtures on the subject, the matter was prosecuted no farther.
 The whole of the answer to the address of the Lords was in these
 formal, cold, and disheartening words: ‘ Her Majesty returns their
 ‘ Lordships her hearty thanks for their address, and is very sensible
 ‘ of their zeal for her’s and the public service. Her Majesty is also
 ‘ very well pleased with the satisfaction their Lordships express in
 ‘ her endeavours to unite all her subjects.’ (4th of Aug. 1707.)

The English Government and the Irish Parliament had one
 very natural sentiment in common, the apprehension of danger from

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the great number of Catholics in Ireland, who continued attached to a dethroned Monarch of the same religion with themselves. But the Parliament seems to have looked to a legislative Union as the surest protection against this danger. The Ministers in England preferred the establishment of a system of severe penalties and disqualifications against Papists, restrictive of the rights, as well civil as political, which, till then, they had enjoyed in that country equally with their Protestant fellow-subjects. And the attempt to engage the Queen in the measure they had recommended having failed, the Parliament, seeing no third course, thought themselves compelled to co-operate with the Crown in adopting the other expedient. It has, accordingly, been truly remarked by a great authority in the sister kingdom, 'That it was not till the proposition to unite the Legislatures of the two countries had proved abortive, that the great code of the Popery laws of Ireland was enacted.' (Lord Fitzgibbon's speech in the Irish House of Lords, 13th March 1793, Irish edition, p. 16.)

I do not find the matter of Union to have been afterwards revived in the Irish Parliament, but it still continued to be a very general and frequent subject of public discussion in both kingdoms.

In *Cato's Letters*, (3d edition, vol. iv. letter I. p. 12.) a work, I believe, of universal circulation about the middle of the ensuing reign, Mr. *Trenchard*, who was peculiarly versed in the concerns of Ireland, recommended it in the following terms, which conclude one of the letters in that collection written by him, and entitled, 'On Plantations and Colonies:': 'Ireland is too powerful to be treated only as a colony. *If we design to continue them friends*, the best way to do it is to imitate the example of merchants and shopkeepers; that is, when their apprentices are acquainted with their trade, and out of their time, to take them into partnership, rather than let them *set up for themselves* in the neighbourhood.'

It is very clear that neither he nor any of the earlier writers I have quoted, ever imagined there could be any difficulty or objection raised on the part of Ireland.

In the reign of George the Second, about the year 1735, the excellent Berkeley, a most impartial and enlightened patriot, published a book on the interests of Ireland, called '*The Querist*,' from many passages in which he appears to have had the expediency of an Union, for the advantage both of his native country and this, strongly impressed on his mind. In the 90th query particularly, he thus expresses himself: 'Qu. Whether if it be not the true interest of both nations to become *one people*, and whether either be sufficiently apprised of this?'

Dean *Tucker's* proposal for 'An Union with Ireland,' was first printed, I believe, in the year 1751, in his 'Essay on Trade;' (Proposal 3d and 4th,) a work as generally read and studied in Ireland as Great Britain.

In the year following (1752) a tract appeared under the title of 'A Proposal for uniting the Kingdoms of Great Britain and Ireland,' which was generally understood to be the production of a respectable Nobleman of the sister kingdom, to whom I have before alluded, the late Marquis of *Downshire*; and if I am not much misinformed, this measure now under consideration, *viz.* a legislative incorporation, which it was the object of that publication to recommend, was, during the whole of his life, a favourite object with that experienced statesman, a frequent subject of his conversation and discussion in both kingdoms, and strongly recommended by him at different times to the different persons successively at the head of Government.

Sir, I trust the selection I have made, which, though a small part of what might have been stated, may, I fear, have appeared tedious to the House, has fully proved my assertion, that this subject has not come on the sudden, and by surprise, on the People and Parliament of Ireland. Indeed, Mr. Burke (whose name I cannot pronounce without reverence and affection) tells us, in his Letter to Sir Hercules Langrishe, 'that he had heard a discussion concerning an Union amongst all sorts of men ever since he remembered any thing.' (2d edition, p. 75.)

I wish I could have added that great man to the list of those, both in Ireland and here, who have been decided advocates for the measure; but lest he should be supposed to have been decidedly of a contrary opinion, I will subjoin the candid language in which he goes on in the same passage to express himself concerning it:

'For my own part,' says he, 'I have never been able to bring my mind to any thing clear and decisive on the subject; there cannot be a more arduous question. As far as I can form an opinion, it would not be for the mutual advantage of both kingdoms; but persons more able than I am think otherwise. But whatever the merits of this Union may be, to make it a menace it must be shown to be an evil, and an evil more particularly to those who are threatened with it, than to those who throw it out as a terror. I really do not see how this threat can operate, or that the Catholics are more likely to be losers than the Churchmen.' (Letter to Langrishe, p. 75.)

It cannot have escaped the attention of the House, that none of those of whom I have made mention, neither Sir William Petty, the

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Irish Council of Trade, the two Houses of that Parliament in 1703 and 1707, nor Mr. Trenchard, Bishop Berkeley, Dean Tucker, Lord Downshire, or Mr. Burke, ever seem to have entertained a suspicion of that new discovery—the incompetency of the Irish Parliament.

What has been stated to show the long and continued attention which must have been given to the subject in Ireland, goes a great way also to prove, that there must always have been a great number of persons there, in that sphere of life in which alone men are to be found in any country capable of understanding and judging of such matters, who were strongly of opinion, that a legislative Union would be of the utmost benefit to theirs.

It has, however, been very confidently averred, that the Irish in general have always been averse to an Union; insomuch, that whenever it has been an object there to render a new Lord Lieutenant unpopular, it has been customary to give out, as a watchword, that he had been sent over for the purpose of effecting that measure. I know, Sir, that the art of running down a Lord Lieutenant, in former times, has been carried to a great degree of perfection in that kingdom, and, perhaps, it may not yet have fallen into absolute disuse. But is it thought that such a '*politic trick*' (as De Foe expresses himself on a similar subject) furnishes a very serious proof of the disinclination of the majority of that nation to the measure? Will those who reason in this way deny, that there have been times, and those not very remote, when a cry that the object of a Chief Governor's mission was what is called 'Catholic Emancipation,' would have been no ineffectual means of exciting the mob of Dublin against him, perhaps of embarrassing or overturning his government? Friends as they are to the admission of the Catholics to an equal participation of political rights, will they consent to a similar argument being built against that favourite object of theirs on such a circumstance? The truth is, catchwords and quaint abstractions have a wonderful effect sometimes on that multitude; 'Protestant Ascendancy,' and 'Catholic Emancipation,' have each had their day,—both, I believe, coined in the same mint. 'Parliamentary incompetency' may, perhaps, be the favourite at present; but that phrase has too little singularity of diction, and is too plain, as well as too obviously false in its meaning, to have a very long reign.

In fact, however, when artful people have chosen to raise an alarm, or excite prejudices in Ireland against an Union, they have not satisfied themselves with a vague and general description of it; they have accompanied that term with explanations naturally and

justly tending to render the measure offensive and obnoxious to the nation. Do we find, when the Council of Trade and the Parliament, when Molyneux, and Berkeley, and Lord Hillsborough, recommended it, that they lost the good will of their country? But when, as in 1759, on an occasion, an account of which has been quoted from the Annual Register of that year, (vol. ii, p. 129,) the Union supposed to be in contemplation, has been represented as a measure intended to subject the Irish nation ‘*to the same taxes with England* ;’ when it has been represented, to use the language imputed to a learned gentleman, formerly a Member of that Parliament, ‘*that an Union would be the participation of British taxes without British trade*,’ and render the kingdom of Ireland a ‘*wretched colony, governed by a few excisemen* ;’ (Irish Parliamentary Debates, vol. xii, p. 177, &c.) one does not wonder that with such comments, the indignation of the populace should have been raised against it ; though every body must disapprove of the disorderly violence by which they were prompted, in 1759, to break into the House of Lords, and commit that sort of gross and indecent insult towards the Throne which has been mentioned, and which another Dublin mob ; on a more recent and less excusable occasion ; is said to have practised towards the Chair of the House of Commons.

As to the supposition of a universality of sentiment at present manifested in Ireland against the Union, I must not expect that gentlemen on the other side will pay the attention I think they deserve to my reasons for dissenting from it, especially as it was two months ago (11th of February) affirmed in this place, that there were then authentic documents arrived to prove the fact. According to my information, however, at that time only certain meetings in Dublin and its neighbourhood, and in a few of the counties in Leinster, had declared any such opinion ; Cork had addressed His Majesty in favour of an Union ; and, if I have not been greatly deceived, pretty active endeavours had been used, but, up to that time at least, in vain, to procure addresses and resolutions against it from various respectable counties in the North, the West, and the South. Since then, indeed, new addressers and resolvers have appeared, but we have also seen various counter-resolutions. Those of the Grand Juries of the first city in magnitude and opulence next to Dublin, and of the first county, that of Cork, are particularly to be distinguished.

Sir, I should be one of the last to treat with neglect the real sense of the nation on this or any subject ; but which on this, as it shall be expressed by the suffrages of its representatives, must ulti-

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mately decide the question ; or to say, that even through such irregular and uncertain organs as county or corporation meetings, the voice of the people is not worthy of the most serious attention. Yet when I look back on the history of this country for the last century and a half, and on that of France for the last *decade* of years, as I suppose I ought to call it ; when I call to mind the addresses to Richard Cromwell on his succession to the Protectorate, those in Scotland against the Union of 1707, and those in France calumniating the virtuous and saint-like Louis the Sixteenth as a tyrant, and extolling the bloody Roberespierre and his associates as the saviours of their country ; I must be pardoned if I cannot consider such acts and instruments, however numerous, and whatever respectable names may be found among the subscriptions to them, as very certain tests of national opinion—much less as unchangeable tests ; for, satisfied as I am of the importance and even necessity of this measure for the safety of Ireland, I will not think so ill of one of the most intelligent, as well as most liberal-minded nations that exists, though withal, at times, somewhat hasty and irritable, as not to believe, when the arts that have been employed to excite their jealousy, and alarm their honourable pride, shall have been detected, and the illusions of that sophistry, which has very unfortunately been taken for sound argument by a few able men among them, (for what abilities are proof against prejudice and prepossession ?) and has been dressed up with all the skill and talents they possess, to be circulated among the people at large, shall have vanished in the hour of sober judgment and reflection ; that the great majority of the present opponents will change their sentiments, and feel the truth of the old adage, that second thoughts, in matters of such moment, are generally the best.

This the Scotch nation have fully experienced by the blessings they have derived from the Union of 1707, at first so strongly opposed by so many people of every class and description in the country. That this was the case is as clear, I believe, as any historical fact whatever ; and therefore it has seemed very strange to me to hear the resistance made in Scotland at that time, treated by some gentlemen as having been slight and insignificant, in comparison to the opposition now existing in Ireland to the Union between that country and this ; and the measure represented in truth to have been the general wish and desire of the whole nation. Indeed, Sir, mistaken notions of the dignity and advantage of a separate and independent Legislature, exclusively their own, having existed among the Scotch, from the first junction of the two Crowns, in, at least, as exalted a degree as that to which they are now carried in Ireland, I

do not understand upon what evidence it is alledged that, even at that early period, that nation was anxious for a complete *legislative incorporation* with their southern neighbours. James the First, who had become the common Sovereign of both, might desire it. He was certainly desirous of a stricter Union than the mere descent of the English Monarchy upon him had produced. And a *legislative Union* was undoubtedly in the contemplation of some of the great Statesmen, with whom he seems chiefly to have consulted on the subject, particularly Sir Francis Bacon. But, from a consideration of the articles agreed to in Scotland on that occasion, it will be found, that the actual treaty which became the subject of negotiation was only of a federal and commercial kind, and intended to establish an equal communication of civil and personal rights; but not to incorporate the Parliaments; and the Parliament of that country expressly declared, during the progress of the business, 'that the kingdom should remain an absolute and free monarchy.' (Spottiswoode, p. 505.)

When, after the Restoration, in 1670, the Commissioners for both kingdoms came to treat for an efficient incorporation of the two Legislatures, though the Scotch shewed themselves perfectly well inclined to the general proposition, yet, by insisting on terms to which they must have been sure England could never agree, namely, that the whole body of the Scotch Parliament, the full number of their Peers and Commoners, should be joined to those of England; (1st November 1670. De Foe, p. 61.) they seem to me to have proved very clearly that they were not disposed to negotiate upon any practicable or admissible condition. Accordingly, at that time, the affair went off in truth on the part of Scotland.

But to come to the treaty which was carried into effect—that the great majority of the truly wise and sober men of the country, the real patriots and genuine statesmen, and I would add too, the men of the truest and most elevated and enlightened ambition, earnestly wished for it, and were vigilant in seizing every occasion and circumstance which could tend to its completion, I most readily allow. But that the factious, the seditious, and the rebellious, that many not obnoxious to such charges, but who had either confined their views to that limited sphere of action, or, like the celebrated Fletcher, possessing great and cultivated minds, had heated their imaginations with notions of government incompatible with the ancient institutions of their country, or any form which an incorporation of the two existing Governments could assume, but which, from the peculiarly disordered state of Scotland at the time—chimerical as they

were—they vainly hoped they might see realized ; that all those and various other classes of men, forming, perhaps, a majority of the whole, reckoning by tale instead of weight, by numbers instead of property, were the declared and active enemies of the Union, is, I believe, as certain, as it is, that, by virtue of the manly and steady disregard with which the Administration of that day treated their hostility and violence, one of the most important and fortunate political transactions recorded in the annals of the world, was brought to a happy conclusion. I would recommend to any man who really has doubts on this point, the re-perusal and comparison of the contemporary authors who have written on the subject, particularly the two most remarkable among them, De Foe, the able historian and advocate ; and Lockhart, the defamer and libeller, of the Union.

Permit me to read a passage from another writer of the time, Bishop Burnet, as the matter of it, I think, gives us strong encouragement to cherish the most favourable prospect of the issue of the present still more important measure.

‘The Union,’ says he, ‘of the two kingdoms was a work of which many had despaired, in which number I was one ; and those who entertained better hopes, thought it must have run out into a long negotiation for several years ; but, beyond all men’s expectation, it was begun and finished within the compass of one. The body of the people shewed so much fullness, that probably, had any person of authority once kindled the flame, they seemed of such combustible matter, that the Union might have cast that nation into great convulsions. The Duke of Queensbury despaired of succeeding, and one about him wrote to the Lord Treasurer respecting the ill-temper the nation was *generally* in, and moving for an adjournment, that so, with the help of time and good management, those difficulties, which seemed then insuperable, might be conquered.’ (*Burnet’s History of his own Time*, vol. ii. p. 462). He adds, ‘the Lord Treasurer told me his answer was—that a delay was, upon the matter, laying the whole design aside.’ (*Burnet*, p. 462).

Nay, Sir, in the House of Lords, when the treaty came to be debated there, Lord Haversham appears expressly to have stated, and without being contradicted by any body, ‘That though the articles of Union were ratified by the Scotch Parliament, yet the bulk and body of that nation seemed to be against it. Have not,’ he said, ‘the murmurs of the people there been so loud as to fill the whole nation, and so bold too as to reach even to the doors of the Parliament? Has not the Parliament itself thought fit to

'suspend their beloved clause in their act of security, for arming their people, during the session? Nay, has not the Government, by advice of Parliament, issued a proclamation, pardoning all slaughter, bloodshed, maiming, &c. that is committed upon any who are found in any tumults there? I do not mention this to find fault with any thing done in Scotland, but only to show to your Lordships, that where such an unusual proclamation as this is set out by the advice of Parliament, and cannot stay for the forms of a law; when we know that, on extraordinary occasions, a bill may be read three times in a day; sure, my Lords, it shows a very great ferment, that requires so very speedy an application.' (Continuation of Rapine, vol. 16. p. 365).

To an infinity of evidence of this contemporaneous sort, might be added the result of that evidence as it has been collected by every historian who has written on the subject in later times; but I will only mention a short sentence or two from one who, in declaring his opinion of the advantages the Union has produced to both countries, but especially to Scotland, expresses himself in the following strong and glowing language: 'The Union of the two kingdoms, into which the English entered with so much facility, and the *Scotch with so much reluctance*, was yet of infinitely higher advantage to the latter than the former. An inseparable connection was thereby formed between them, by which Scotland was to experience and augment the happiness, the glory, and the stability of England. They were to be constant companions in prosperity and misfortune; and if England is ever to perish like Carthage, Sparta, and Rome, its sister nation will prolong the struggle, hold the fortunes of the victor in suspense, and exert, in extinction and death, that elevation of character, and that disdain of a master, which distinguish and ennoble the revolutions of her history.' (Stuart's History of Scotland, vol. ii. p. 56).

We have been told that a majority of each of the three classes who composed the Parliament of Scotland voted for the Union. They did so; but it is remarkable, if you take each of those three classes, which were called Estates, separately, and suppose the concurrence of a majority of each necessary, which perhaps it was, that in each of the two estates of commoners that majority was but four, the rest of the total majority of thirty-three being composed of twenty-five noblemen. On the other hand, if you suppose an absolute majority *per capita* to have been all that was requisite, then that total majority fell short by four of the aggregate number of the votes in favour of Union on the divisions in the two Irish Houses taken together, on the 22d of January last, the first day the matter was

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agitated there. (In the House of Lords, on the division on Lord Bellamont's amendment, the majority for the Union was 36, the numbers being 52 to 16).

It has been stated in this place, in the very face of the proof I have mentioned, and the known facts to which I have referred, that the number of addressees and addressers in Scotland against the measure was comparatively small, and the symptoms of active opposition out of the Parliament scarcely any. How must the diligent and accurate spirit of investigation, which belongs to those who made that assertion, have deserted them in their inquiries on this occasion? Otherwise, could they have overlooked the vast number of those addressees, amounting to between 80 and 90 (De Foe, p. 329, &c.) (while those against the commercial propositions in 1785, which were thought so numerous and proved so formidable, were in all but 62), (Parliamentary Register, vol. xviii. p. 212) and the extensive and diversified description of the parties subscribing; barons, heritors, and freeholders of, I believe, every county but one in that kingdom, burghesses of almost every borough, synods, presbyteries, and parishes, in every district of the country? In short, they were so numerous, and so various, that it was not without colour, that in a famous protest, prepared by the opposition of that day, it was asserted, 'That the subjects of this nation of all ranks and qualities have generally shown an utter aversion to any such Union as is contained in the articles now lying before the House.' (Lockhart, p. 298).

Then, Sir, as to the activity of the opposition without doors, have the accounts, contained in the authors I have quoted, in Burnet, Lockhart, and De Foe, entirely escaped those gentlemen; of the riots at Edinburgh, the insurrection at Glasgow, the army of 7,000 men in the west, ready and on the wing to advance to the capital and disperse the Parliament? (Lockhart, p. 283). Thank God, we have seen nothing of any attempt towards such treasonable methods of controlling the deliberations of the Irish Legislature on this occasion.

Is it worth while to answer the observation, that the addressees were in general (they were not all so) against *the terms of the Union contained in the articles*? Surely, it cannot be imagined, or at least till lately it could not have been imagined, that many persons would have been found to join in objecting to entertain or deliberate upon a mere general proposition of Union undefined by any specific terms whatever. But it is well known that the framers and instigators of those addressees objected principally to that *essential part* of the articles, the incorporation of the Legislatures.

It is therefore clear that a much stronger prejudice, a much more violent spirit, discovered themselves against the Scotch Union than it has been possible to excite in Ireland on the present occasion. The same prejudice certainly continued for a few years afterwards, fomented by the partisans of the exiled family, on the one hand, and all who wished to thwart the existing administration, on the other; and this prejudice, no doubt, contributed very much to increase the temporary infatuation of the Scotch Lords in 1713, who, on the occasion of the malt-tax I mentioned some time ago, moved for the dissolution of the Union.

But the good sense of that nation, and their early feeling of the benefits daily accruing to them from the measure, soon appear to have made converts, even of the still numerous class of adherents to James. A most striking fact in proof of this was mentioned in a former debate by my right honourable friend the Secretary of State. He did not think it necessary to state authorities for a circumstance so well known to many persons conversant in the events of those times; but from his not having done so, occasion was taken to suggest a doubt concerning it. (7th February).

A few words will take away every pretext for any such doubt. The fact stated was, that the Pretender in 1715, two years only after the affair of the malt, knowing the resistance to the Union which had been so very general throughout Scotland at the time it was in agitation, had, in the manifesto he was about to issue, declared his purpose to be that it should be dissolved, but that upon better inquiry he discovered that the country had already become so sensible of its beneficial consequences, that such a declaration would injure his cause, and that he had therefore altered his design, and omitted the intended clause in his proclamation.

Now, Sir, this fact, besides other proof, is completely established by an extract lately printed in Dr. Somerville's History of Queen Anne, from the manuscript Memorials of Sir John Clerk, a gentleman of character and eminence in the beginning of the century, Member of the last Parliament of Scotland, and who was much in the confidence of the principal persons concerned in Scotch affairs at the time of the Union and for many years afterwards. Those Memorials were written fresh as the events occurred, for the use and instruction of his own family. The words of the manuscript are these: 'The Scots were so sensible of the benefit of the Union, 'that at the time of the rebellion, in 1715, the Pretender was 'obliged to alter that part of his proclamation which promised to 'repeal the Union, and to express his determination to leave it to

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'the decision of Parliament.' (Somerville's History of Queen Anne, . 228. Note 4.)

The apprehensions of inconvenience to Great Britain which I have heard stated, have been, 1st, removal of capital; 2d, the increased numbers in the House of Commons; 3d, some supposed incongruity between the national habits and character of the people of Ireland and of those of this country, which may occasion an injurious change in the character, modes, and principles of deliberation and decision of our Legislature. To these I may add an objection which is of a general nature, and not applicable more to the case of the one country than to that of the other; viz. 4th, that an Union on the basis of the resolutions now before us will be imperfect.

1. As to the removal of capital, I will only say a single word or two, in addition to what I have already very shortly observed on that subject; namely, that if there is, in the overflowing capital of this country, a great deal beyond what is engaged in its commerce and agriculture, that surplus cannot be more advantageously laid out for Great Britain than by the employment of it in what will then make a part of one and the same kingdom. We are indeed told, 'that the capital of England is so fully employed, that there is none 'to spare.' (Mr. Foster's Speech, p. 86.) But I know not how that opinion is to be reconciled to the eagerness with which, to this moment, we see men ready to engage large sums in every new speculation affording a reasonable prospect of security for their principal, though with a very moderate interest upon it—many people of late to a great extent of adventure, running the hazard of failure altogether, and yet agreeing to confine their returns, whatever may be the success of the undertaking, within the narrowest limits of what is usually considered as fair mercantile profit, many to 10,* some even to 5 per cent. How is it to be reconciled to the daily investments of large sums in the stocks, while the dividends amount to little more than 5 per cent.? † or to the known fact, that an immense proportion of the trade of many parts of the Continent, I fear no inconsiderable share of that of the enemy, is carried on with British capital; not to mention what, even under the present forbidding circumstances, is engaged in the commerce of Ireland itself? ‡

* Ten per cent. is the dividend to which, I believe, Parliament has of late confined most of those enterprises to which its sanction has been given.

† They now fall short of it.

‡ I believe the commerce of Ireland has always been carried on in a very considerable proportion with English capital. Sir William Petty, in the

2. Some gentlemen dread the accession of a hundred Members (I speak, as they did, hypothetically) to the British Parliament. This, it is thought, may change the cast and quality of this House as a public assembly, and render it too popular and tumultuous.

Sir, I will not deny that I have felt some difficulty on this part of the subject. Indeed, I should be ashamed to dissemble any objection which may have weighed with me, in a case where I look upon it as a duty,—it is so, undoubtedly, in all deliberations here,—but in a peculiar degree as a duty, to examine the question, not as an advocate, and for defence, but, as far as I am capable, as a judge who is, in his share and proportion, to decide upon it.

But, Sir, I have considered, on the other hand, that this, at most, is but a conjectural disadvantage, and of a very secondary sort at all events, when balanced against the calamity of separation, which I think I see is already put into the opposite scale.

I have also recollected, that by the original principle of our constitution, the Crown, and of course the English Parliament, could increase, without any fixed limitation, the number of representative members; that in the reigns of Henry the Eighth and his descendants, this prerogative was exercised to a great extent and without inconvenience—I may say to the improvement of this branch of the Legislature; that the same power continued to exist till the Union with Scotland, in which country it also obtained, and had been exercised from time to time; that in like manner the incorporation on that occasion of forty-five new members with the former number in England has produced no such inconvenience as is suggested; and lastly, that I have not observed or heard that the great and frequent fluctuation in the attendance here from under a hundred to perhaps five hundred and upwards, has been the cause of any essential distinction in the nature of parliamentary measures, considered in a constitutional view; for I do not think we are to be guided, in this part of the argument, by any consideration of the effects of such fluctuations, as to party, to points of a momentary nature, or to what are sometimes called trials of strength between individuals, or this and that class of men, on matters not of important consequence to the state and the community.

3. The next apprehension I am not sure whether I rightly understand; but I think it was stated as if it were conceived that the habits and turn of the Irish gentlemen who may be elected to the

last century, said, 'The stock which drives the foreign trade of Ireland doth near half of it belong to those who live out of Ireland.' Political Anatomy of Ireland, p. 90.

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common Parliament, were likely to be such as to lower the standard, as it were, of British representation. I think it was said, that they are not of a substance and materials which can safely coalesce with this Parliament; that they would corrupt and contaminate the whole mass. Sir, I believe nobody imagined that in so liberal and respectable a quarter as that from whence this observation came, it was meant to express any sentiment derogatory to the general and natural disposition of the Irish nation. I presume the idea was, and such indeed was, I think, the effect of the language in which it was conveyed, that, partly from the imputed corruption of Irish politics, partly from the savage ignorance and barbarity of the lower orders of people there, partly from the inveteracy of religious animosity, it was too probable, that the generality of the persons returned for Ireland would bring with them modes of thinking and acting, less pure, less rational, less dispassionate, than those which this hypothesis seems to assume as prevailing in this kingdom.

But, Sir, however much disposed I feel myself to think with just respect of the virtue and understanding of British Legislators, I must beg leave to say, that if the honourable gentleman to whom I allude had been well acquainted, which he professed not to be, with that class of men in Ireland, from among whom the representatives would of course be for the most part selected, he could not have suffered so idle a suggestion to have entered his mind. Vulgar prejudice and national complacency do, with the vulgar of all countries, establish a sort of general impression of inferiority in the moral and intellectual qualities of neighbouring nations. I trust the members of this House are far beyond the reach of such impressions. For my part, I am well persuaded Ireland is likely to furnish at least her fair proportion of genuine worth and genuine wisdom to the common stock of the imperial Parliament; and that whatever defects may be supposed to belong to the modes and practice of legislation there, they arise from the nature of a local, as connected, in the manner I have endeavoured to explain, with an imperial Parliament, and are in no respect founded on any peculiar imperfection in the description of the individuals who compose it. It has been well and justly observed in this House, by one whose generous and elevated sentiments on this question stood in no need of the weight of his high character to impress them on our recollection, 'that the people of Ireland have not been less distinguished than those of Great Britain, in corresponding stations of life, for eloquence, for literary and scientific acquirements, and for those talents and exertions which have established the naval and military renown of the British empire.' They will not, on their more intimate connection with the rest of

that empire, forfeit the pledge and earnest they have thus given. Indeed, Sir, we have already had sufficient examples in this very place to warrant that expectation; for can Great Britain herself boast of many of her sons who have more illustrated this assembly than some of those natives of that country, who in our own days have sat in it, and who must already have occurred to the minds of all who hear me?

4. As to the objection that the Union, as proposed, will be imperfect, and on that account not answer the ends intended, it was, I think, grounded chiefly on the distinction which will probably remain, and to which some of the resolutions point, in the financial systems of the two countries. Sir, this very objection was made on the part of England, by some noble Lords in the other House, at the time of the Union with Scotland. When the treaty came to be debated in the House of Lords, Lord Haversham, in the speech I have already mentioned, said, 'There is another reason why I am 'against this Union, because I cannot think it an entire Union. 'The exempting articles, I mean the twentieth, whereby heritable offices and superiorities are reserved; and also the one-and-twentieth, both which Oliver, by an act of state, was so wise as to 'abolish *; but especially their act for securing their presbyterian 'church government and general assemblies, seem to me like those 'little clouds in a warm calm summer's day, that are generally the 'seeds and attractives of approaching tempest and thunder.' (Continuation of Rapin, vol. 16. p. 33.) This was one of those many prophecies which in the event have fortunately not been accomplished. Yet the differences which were allowed to continue and still remain between the local arrangements and institutions in Scotland and England (several of them too, financial) were of much greater magnitude than any that are either proposed to be maintained, or indeed, considering the much greater similarity which already ob-

* The wisdom and policy of abolishing the heritable jurisdictions was in the contemplation of King James, even before his accession to the Crown of England, as appears by the following remarkable passage in the book called Basilicon Doron, addressed by him to his son Prince Henry: 'But the greatest hinderance to the execution of our laws in this country 'are the heritable sherifdoms and regalities, which, being in the hands of 'the great men, do rack the whole country. For which I know no present remedy, but by taking the sharper account of them in their offices: 'using all punishment against the slothful that the law will permit; and 'ever, as they become vacant for any offences committed, to dispose them 'never heritably again; pressing with time to draw it to the laudable custom of England, which she may the easier do, being King of both, as I 'hope in God ye shall.' P. 48,

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tains, can exist after the Union with Ireland, between those of this part of Great Britain and of that country.

I believe a perfect uniformity in all the branches and minute parts of the frame of Government, never did take place as to all the different districts and divisions of the same country and nation, unless, perhaps, in some of those diminutive sovereignties which bear a nearer resemblance to corporations and municipalities, than to such states as England and Ireland.

In France, under the Monarchy, though the general outline and distinguishing features were in a great degree uniform throughout, yet there prevailed in the different provinces, *senechaussées*, *bailliages*, &c. of which that kingdom was composed, a remarkable diversity in regard to many important particulars, such as the rights of property, real and moveable; the administration of justice; the imposition and amount of taxes, and so forth; as to which, the different provinces with their subdivisions, after their successive incorporations with the kingdom at large, retained their ancient laws, usages, and customs. The same observation is true of the other great states of modern Europe, and will be found equally so in the instances of similar incorporations, as far as they are known to have taken place in ancient Greece and Italy.

In England itself, the unity of the Government has never been thought imperfect, because of the different rules of property, the different forms and courts of judicature, the different local customs and usages, which obtain in the principality of Wales, in the duchy of Lancaster, and in the various districts, cities, boroughs, liberties, honours, and manors, throughout the kingdom.

On the accession of James the Sixth of Scotland to the throne of England, the Judges, (Co. 4 Inst. c. 75. p. 347.) gave it as their opinion that there could be no incorporating Union of the two kingdoms without an entire conformity of laws in both. Sir Francis Bacon was of a different sentiment. He seems to have been strongly convinced of the great inconvenience of the attempt to establish so strict a uniformity, and that it was by no means necessary. 'It is,' says he in his "Brief Discourse, dedicated in private to His Majesty," 'a matter of curiosity and inconveniency to seek either to extirpate all particular customs, or to draw all subjects to one resort of judicature and session; it sufficeth there be uniformity in the principal and fundamental laws, both ecclesiastical and civil.' (Bacon's Works, vol. ii, p. 157.) Even with regard to manners he observes, 'that a consent in them is to be sought, indeed, industriously, but not forced; for that nothing among people breeds so much pertinacity in holding their customs,

'as sudden and violent offers to remove them.' (Bacon.) And in another tract, stated 'to have been dispersed for His Majesty's service,' after some argument to show the difficulty of composing a general and uniform code for the two kingdoms, he concludes, 'that such a general code would be too great a work to embrace.' (Bacon.)

According to the judicious reflection of a modern author, 'Experience has now happily confirmed the justness of that great man's sentiments, and both nations have reason to rejoice that the subtle reasoning of the Judges met not with the same regard as on that occasion, in the reign of the great grand daughter of James.'

At that time, when the long-projected incorporation came to be carried into effect, it soon appeared that an endeavour at any such conformity of laws would be attended with insurmountable difficulties. Their ancient jurisprudence and tribunals were therefore, in general, preserved to each country, and even a fundamental difference functioned between the ecclesiastical laws and establishments of the one and the other, which Lord Bacon seemed to think scarcely practicable.

It remains for me now, before I conclude, to say a very short word or two of the two counter-projects which have been recommended to the House.

The one is, a repeal, without condition or distinction, of all laws in both countries affecting Roman Catholics, and a free communication and permanent security of every branch of trade to the sister kingdom. By these means, it is said, you will produce the only desirable Union between Great Britain and Ireland, the Union of hearts and affections.

As to the first part of this scheme, though I have declared my intention on this occasion to avoid entering into the general merits of the Catholic question, as it would stand on the supposition of an Union, I have no scruple to state my concurrence with those who think that an attempt to grant what is called Catholic Emancipation, while the local Parliament remains, would excite such a struggle between property and numbers, as would greatly aggravate many of those mischiefs which now exist in Ireland, tending to revolution and separation, through the medium of a civil war of the most destructive and ferocious kind.

I have, in a former part of what I have said, anticipated the answer to the commercial part of the proposal, and shown, that if we were inclined, or it were right to grant every thing that may

still be wanting to an entirely free trade, we could not give permanent security to the grant otherwise than by Union.

With regard to the union of hearts and affections, I will not recur again to any discussion of that sentimental kind of connexion, of late so much talked of by persons not apt to be led astray by a glare of words, but which, unless arising from one of a coarser but more intelligible sort; that which a permanent and unchangeable identity of interests and an indissoluble *conspiratio et consensus partium* in the political machine have a necessary tendency to produce and perpetuate; is, in my judgment, mere idle and unprofitable declamation.

The other project is the reverse of this; if I have understood it, it might be thus expressed: 'Beware of the Catholics of Ireland; tread back the rash and inconsiderate steps you have taken in their favour; erase them again from the catalogue of electors, and re-enact against them that Popish code, the relaxations of which, at least till the last in 1793, have been the universal boast and praise of His Majesty's reign on both sides of the channel: let there, however, be this modification in your proceeding, that although all Romanists, as they were called, shall be *primâ facie* considered as having, by their *presumed* share in the late conspiracy and rebellion, forfeited all the privileges their sect had recovered within the last twenty or thirty years; yet each individual among them may take upon himself the burden of proving his innocence of that charge; and, having established it, (a Jury being summoned I suppose to try each particular case,) he shall not only be restored to those privileges, but shall, on such purgation, be put individually into the possession of every right belonging to Protestants.'

The hardship, cruelty, impolicy, and impracticability to any extent, of this scheme, I am satisfied did not, when it was thrown out, occur to the honourable proposer, in the forcible manner in which they must impress the minds of those who have had occasion to attend much to the late history and present condition of that kingdom. But the numberless difficulties which would belong to the execution of its detail, in establishing again a religious and Protestant, not a geographical and English pale, and in separating, man by man, as they should present themselves to the outlet of that ideal fold of penalties and disabilities in which it is proposed to enclose and coop up the body of the Catholics, the innocent from the guilty, the sheep from the goats, were pointed out in so clear a manner immediately after the plan was stated to the House, that it would be in vain to attempt to add any thing to what was then said.

Sir, I am too sensible of the unusual length of the intrusion I have been guilty of on the time and indulgence of the House to continue it still longer, by any other apology than this, that as it has certainly not been my habit often to trouble them, so it shall be my practice in future to avoid trespassing on their patience, unless, perhaps, on some rare occasions, like the present, where, being particularly led by a sense of duty to the consideration of any question of importance, I may feel it to be an irresistible part of that duty to submit to them the grounds of my opinion, and the reasons and motives for my vote.

HEADS of Mr. Secretary DUNDAS's SPEECH in the House of Commons, on the FINANCES of the EAST-INDIA COMPANY, 12th March 1799.

THE Accounts now before the Committee, exhibit the situation of the Finances of the East-India Company, to the 30th April, 1797, abroad, and to 1st March, 1798, at home; also estimates of the prospects entertained, in both instances, for the succeeding year. In strict compliance with the prescriptions of the act of the 33d, these accounts should have been laid before the House during the last session. The cause of the omission was explained, at the time, to have arisen from a disappointment in the receipt of the most material documents from India: as those documents have since been received, it has been thought proper to move for the accounts of the years above-mentioned, in order to preserve the regular and connected chain of information, on the subject of Indian Finance, which it has been usual to bring annually to the view of Parliament. The next period of account must shortly come under review, when both years might be taken into consideration at once; whereby much time would be saved to the Committee: but when the extensive and complicated nature of the subject is attended to, as well as the absolute necessity of every exactness practicable in a concern of so great importance, I trust it will be admitted, that the mode now adopted is most correct, as it may not only prevent the possibility of confusion, but may likewise prove of essential service in any future examination of the state of the affairs of the Company.

As the nature of these accounts must, in course, have become familiar, it would be a waste of time to enter into a detailed description of them in this place; I shall therefore immediately re-

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quest the attention of the Committee to the several observations which have occurred during a very close investigation of the many items of resource and expenditure, both actual and estimated, also of the debts and assets; and to the end that the most clear and distinct information may be afforded, I shall digest and arrange the subject in the same manner as on former occasions, stating, under the several Presidencies respectively,—averages of the three past years, compared with the average last drawn; comparison of the actual accounts with the estimates—estimates for the next year:—and after explaining the causes of variations, I shall combine the whole, in order to give a general view of the resource and expenditure in India, both on actual account and on estimate, adding those articles which are not usually included in the statements of revenues and charges. By this method will be ascertained the net surplus of the Indian revenue, which, with the produce of the sales of imports, &c. forms the fund deemed applicable to the purchase of investments. The advances actually made for commercial purposes, and the amount of cargoes sent to Europe, will then be shewn. In the next place, the debts and assets in India, compared with the preceding year.

The home accounts will then be brought under remark; and the Committee will, in like manner with the foreign, be furnished with explanations of the differences between the estimated and the actual, and of the variations in the debts and assets. And, lastly, I shall draw a general comparison of the debts and assets, both at home and abroad, in order to arrive at a conclusion, as accurate as possible, as to the state of affairs, contrasted with the last year.

Having fulfilled all these intentions, I shall only have occasion to trespass a little farther on the time of the Committee, by requesting their attention to a few observations, applying to the Company's affairs generally, both with regard to the Indian possessions, and to the state of the commerce.

BENGAL.

The first object for consideration, being the revenues and charges of the several Presidencies, respectively, I shall commence with those of Bengal, as contained in the accounts, Numbers 1, 2, and 3.

The statement, No. 1, exhibits a view of the revenues for the three years 1794-5, 1795-6, and 1796-7, the average whereof is

5,778,677l. ; and appears to be less than the average drawn from the accounts one year back, 56,013l.

The cause of this defalcation is chiefly to be attributed to the declension of the opium trade, which was explained to the House on a former occasion.

It has not been customary to state the average of charges, on account of fluctuations from incidents arising only from particular events, in some of the years. The propriety of the objection is peculiarly applicable to the present periods, on account of the war. I therefore proceed to the comparison of the estimated and actual accounts of the year 1796-7, as contained in the statement, No. 3.

The revenues were estimated to amount to	-	£. 5,710,511
their actual amount was	- - - - -	5,703,906

being less than estimated	- - - - -	6,605
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A difference so trivial would hardly appear to require any remark. The circumstance, however, of a disappointment in the prospects entertained of the resources of Bengal, where the estimates, for so many years, have been uniformly exceeded, demands particular attention ; and the more, as on a view of the account referred to, it is found, that notwithstanding the small amount of the deficiency on the balance, there are several considerable fluctuations, some of the items having exceeded, and others having fallen short of the expectations : but I shall only notice the differences in the greater branches of revenues.

The actual receipt has exceeded the estimate, under the heads of Benares Revenue, Police Taxes, Judicial Fees, Fines, &c. and the sales of salt and opium.

The excess at Benares amounts to 13,403l. It arises partly on the customs ; but the principal surplus is in the land revenue of the current year. The excess, in the first instance, is a favourable event ; in the latter, a proof of the prosperity of the district : for although the balance of the year preceding, left due from a casual circumstance, was considerable, the whole has been discharged, and the expectation of the present year more than realized.

The Police Taxes, Judicial Fines, &c. were 13,778l. more than estimated. The productiveness of this resource in the year 1795-6, beyond the estimate, was explained to have arisen, principally, from fees on suits in the Dewanny Courts. The great arrear of causes was the occasion of so large a receipt, which was not to be expected in future. The estimate, for the present year,

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was properly taken considerably below that produce, partly from the knowledge that many causes have been disposed of, and partly from the supposition, that the intention of Government, in the institution of those fees, would be accomplished, by checking the disposition to litigation, too prevalent among the Natives. The police assessments were more than estimated 9,095l., and exceeded likewise the actual receipts of last year, 9,950l. They have since been abolished, as will be explained hereafter.

The sales of salt have exceeded the estimate 88,603l. The expectation of an excess was noticed when the Finances of the East-India Company were last under review. I have great satisfaction in remarking, that this valuable branch of revenue has, for some years, exceeded the estimates; as it not only evinces the caution observed in forming the estimates, but, from having been brought to its present amount, under a wise and judicious system of management, in which the rights and comforts of the manufacturers have had due consideration, there is every prospect of the permanency of the resource. The present excess is owing to a larger sale at an increase of price.

The prospect of the receipts from the sales of opium being more than estimated, was likewise stated on the last occasion. The excess amounted to 46,550l., which is considerably more than was expected. I have great pleasure in being enabled to state, that there is every reason to look for the restoration of this article, as the causes of the declension of the trade are wearing away; and in the countries where it is principally in demand, the advices state, the price is rapidly rising.

The deficiency of expected receipts is under the heads of Owde Subsidy, Land Revenues, and Customs.

The disappointment in the receipt from Owde amounted to 78,425l. This is not explained in the advices, but is supposed to have arisen from the disordered situation of the finances at Lucknow, during the latter period of the life of the late Vizier. The changes since his death in September 1797, and the prospect of an additional subsidy, will, at the proper period, be brought to the notice of the Committee.

The prospect of a defalcation in the revenue from the lands, was stated in my observations on the examination of the estimate. I am concerned to find it has amounted to so large a sum as 85,596l.: the deficiency has arisen chiefly on the Jumma of the present year. In so immense a collection, it cannot be expected that all the rents will be paid at the exact close of the year. The balances left due in the present year, are greater than in the last:

the advices state the prospect of their realization with but little exception.

The deficiency in the customs is apparently small, only 4,934l. It is proper to state, that the estimate could not provide for an additional duty laid on exports and imports by sea, to defray the expence of an armament for the protection of the trade, subsequent to its formation. The collection, on this account, amounted to 8,466l. ; the actual difference from the sum estimated must therefore be taken at 13,400l. As the customs depend entirely on the quantum of the trade, their produce must be always subject to fluctuation. On the present occasion, the war and other circumstances, have been the cause of fewer ships being dispatched. With the exception of the year 1795-6, the actual produce has nevertheless been, even on the reduced rate, more than in any year since the Government customs were abolished.

It is still satisfactory to observe, that notwithstanding these disappointments, the receipts in the present year have exceeded those of the last, in about a lac of rupees.

The charges of the year 1796-7 were estimated to
 amount to - - - - - £. 3,733,860
 They actually amounted to (by No. 3.) - - - 3,862,942

being an excess above the estimate of - - - - - 129,082

So large an excess calls for explanation, as it may be supposed to be an impeachment of the caution so frequently noticed and commended in the formation of the Bengal estimates. An attentive examination of the causes of the excess is the more necessary, as it was to be hoped that the sum of ten lacs, in which the estimate exceeded the actual account of last year, would have amply provided for the additional expence of the military arrangements, and all contingencies, especially as the charges incurred in that year were very high. The difference to be accounted for, arises from an accumulated exceeding on the items of charge, with very few exceptions; for the gross excess is 140,637l., and the deficiency only 11,554l. Of the latter, 3,865l. is in the civil charges generally. In some articles, these charges were more than estimated: but the difference is occasioned by the expence of Durbar charges, and temporary and other embassies, being considerably below the amount expected. A deficiency of charge has likewise occurred in the Supreme Court, in consequence of the establishment not being complete. The difference in buildings and fortifications, and salt advances and charges, requires no remark.

The excess of charge is as follows, viz. In the defined charges

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of the civil department, 9,589l.: of this near 20,000 rupees is in the Mint. The estimate was stated below the last year, in consequence of the reduction of the establishment. The expence attending a new coinage of copper, not provided for, has occasioned the greatest part of the excess. The Post-office charges were also estimated below the last year: the excess has arisen from an addition to the Post-master's salary, and a larger expence having been incurred, both in the direct and cross dawks. The expence of the Residency at Lucknow exceeded the estimate in a small amount; but by far the most considerable part of the difference, to be accounted for, is at Benares: this is chiefly to be ascribed to the impossibility of ascertaining, with precision, at the time of forming the estimate, the expence of the judicial arrangements, recently extended to the district.

The expence of the Adawlut and Police exceeded the estimate 16,273l. from a variety of causes. In some instances, increase or extension of establishments; in others, the increase of Sibendy corps, in order to a more efficient Police: a considerable part is in the diet of prisoners, and other contingencies, which of course cannot be estimated with precision.

The largest difference is in the military charges, and amounted to 56,544l. Having already remarked, that it was to be hoped that the large provision made in the estimate would have been fully sufficient for every purpose; I have only farther to observe, that the Committee must be aware, that in time of war, no calculation of probable expence can be made with any degree of accuracy; for the present excess has not arisen on the regular and established charges (they were below the estimate), but from the expence of the captured settlements, and from charges of various descriptions, absolutely unavoidable, when in a state of preparation to meet probable events, in dependencies so extensive as those of Bengal.

The excess in the marine charges, amounting to 9,696l., was occasioned by the building some pilot schooners.

The revenue charges having so considerably exceeded the estimate, is in part to be ascribed to the expence of repairing the bunds or embankments, in several of the districts, damaged by an inundation. The greatest part of the excess is on articles for which no provision was made in the estimate, as Syer compensations, loss on remittances, &c.

The advances for opium, according to the terms of the contract, depend on the quantity manufactured.

Adding the excess of the charges to the deficiency in the receipts, the actual amount is worse than the estimate 135,687l.

And the total net revenue of the Presidency of Bengal in the year 1796-7, amounted to 1,840,964l.

The striking variations between the estimates and the actual accounts have induced me to enter more fully into detailed explanations than would otherwise have been requisite. I have only to add, that as the causes of disappointment in the receipt and excess in the disbursement appear to be, in most instances, of a temporary nature, there is every prospect that, when those causes shall cease to operate, the surplus produce of the revenues of Bengal will amount to a sum equal to every expectation that could be entertained, after allowing for the expence of the military arrangements.

Estimates 1797-8.

The prospects of the year 1797-8 are stated in the last columns of the Accounts, No. 1 and 2.

The revenues are estimated to amount to	-	-	£.5,743,848
the charges to	-	-	3,893,991
leaving a net revenue of	-	-	<u>1,849,857</u>

On the revenue side particularly, the estimate appears to be formed with great caution, the expected receipts being stated above the actual of the year preceding, only in the sum of 39,942l.

Several variations are, of course, expected to occur on a comparison with the actual receipts of the last year. The revenue from Benares is taken at a less amount, on account of the large balance received in 1796-7. The receipt from Owde this year is expected to exceed the last, partly from an addition to the subsidy, and partly from the prospect of recovering the balance left due. A farther alteration is known to have taken place in the treaty with Owde, which will be noticed at the proper period, as already mentioned. The land revenues are estimated at only four lacs above the actual collection of last year, which is considerably under the estimate for that year.

The great alteration under the head of police taxes, &c. arises from the resolution of the Government to abolish the police assessments; as they were discovered to be difficult in the collection, and oppressive to the inhabitants. A stamp duty has been substituted in lieu of it, and is estimated to produce 58,000l.

The salt is estimated at the same amount as for some years past, and the customs nearly on the actual collection of last year. The opium sales are taken at about half a lac of rupees below the produce of last year. The contract was to expire only in September 1797:

the effect of the new system of management cannot be known, until the expiration of another year : but from the favourable appearance of the sales, in consequence of the increased demand, and rising price to the eastward, there is every prospect of the estimate being exceeded.

The charges must of necessity be very high this year : they are estimated to exceed the last in the sum of 31,049l.

The mint charges are expected to be about half a lac less, from a reduction of some of the establishments. The charges of the Post-office, of Benares and of Lucknow, are taken at nearly the amount of the actual accounts of last year : the other charges of the civil establishment are estimated at about 4,000l. more ; principally from the expectation of a larger expence for temporary embassies, and from an addition to the establishments of the public granaries.

In the judicial department, the charges are estimated, on the whole, to exceed the last year in about 4,000l. The expence of the Adawlut and police establishments is expected to be less, on account of some reductions, and of the prospect of a smaller disbursement for contingencies : the expected increase arises entirely in the department of the supreme court, from the prospect of the arrival of the judges from England, to fill up the vacancies in the establishment.

The military charges, as naturally to be expected, are still estimated at an immense amount, although the excess beyond the last year is not more than three lacs of rupees. The prospect of so large a disbursement under this head, arises from the necessity of increasing the force stationed in Owde, and indeed the military forces in general, and the great expence of stores and extraordinaries, in consequence. The preparation for expeditions has also materially added to the estimate under this head.

The marine charges are taken at a less amount, from the expectation of a smaller advance being required for the building of pilot schooners.

The buildings and fortifications are expected to exceed the last year 14,600l. from the necessity of extensive repairs, and additions to the several works and barracks, both for strengthening the defences, and furnishing accommodation to the increased number of troops, European and Native.

The differences in the charges of the customs, and the expences of the salt and opium departments, being small, do not require any remark.

A new head of charge has arisen, in consequence of the establishment of a Stamp-office : the expence is taken at 2,900l.

On the whole, the net revenue, estimated for the year 1797-8, is expected to exceed that of the year 1796-7, 8,893l. : but from the many contingencies which affected the accounts of that year, to the disappointment of expectations apparently well-founded, it may be improper to hazard an opinion, with regard to the complete realization of the prospects entertained in the year for which this estimate is made, and the more, as there is reason to believe, that in the latter year, the Government of Bengal has been exposed to an equal, if not a greater number of contingencies than in the former.

MADRAS.

The finances of the Presidency of Madras come next under review. The accounts No. 4, 5, and 6, exhibited the state of the revenues and charges, during the years 1794-5, 1795-6, and 1796-7, and as estimated for the year 1797-8.

On former occasions, objections were stated to drawing an average of the revenues of this Presidency, in like manner with Bengal, on account of receipts incidental to particular years only. From an inspection of the account, No. 4, it will appear that the objection does not now exist, as the resources of the several years have, with the single exception of Ceylon in 1796-7, arrived at the state at which their amount may, in general, be calculated. In this view, the average of the revenues, in the three years 1794-5, 1795-6, and 1796-7, may be stated at 1,846,074l.

The Company's revenues, exclusive of the several subsidies payable at this Presidency in those respective years, and of Ceylon in 1796-7, amounted, on the average, to more than the average of the three years 1793-4 to 1795-6, 61,468.

The obstacle to an average of charges, as stated under Bengal, applies equally to this Presidency ; I shall therefore beg the attention of the Committee to the account No. 6.

In that account, the actual revenues and charges of the year 1796-7 are compared with the estimate.

The revenues were estimated to amount to	-	£. 2,159,402
their actual amount was	- - - - -	1,996,328

being less than the estimate	- - - - -	163,074

The expectations stated in the estimate were only exceeded in three instances, amounting, in the whole, to 34,009l. Of this sum, 28,437l. is in the customs, and is owing to the estimate

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having included those at the Presidency only: the remainder is in the Post-office collections, and the revenues from the ceded countries. With regard to the latter, it is satisfactory to observe, that from the flourishing state of the districts, the resources have manifested a gradual state of improvement.

The deficiency of expected receipts amounted, in the gross, to 197,083*l*. Of this, the sum of 41,982*l*. is in the several subsidies as follows:—from the Nabob of Arcot, 8,064*l*. By the treaty of 1792, a part of this subsidy is paid by Peshcush from the Poligars, which is collected by the Company: the greater part of the deficiency is in that article, which, in common with all collections of rent, cannot be always realized to a day. The exact amount of the collections from Ramnaud was not ascertained at the time of closing the account. From the improving state of the Pollams, under the present management, there is little doubt of the recovery of the balance. The largest amount deficient is from Tanjore, 27,805*l*. The disappointment, in this respect, may be accounted for, from the change of circumstances since the formation of the estimate. The estimate was formed on the supposition, that in consequence of the Government having taking possession of three districts, for the security of the Company's demand, the collections would have provided, not only for the current subsidy, but also in part for the arrears. An alteration took place in the course of the year, and the prospects were disappointed: more information on this subject will be offered to the Committee hereafter. The small deficiency in the receipt from the Nizam does not require notice, as the Company have a running account with him.

The collection of land revenues, as I have before observed, being a resource of the most material consequence, always occupies my particular attention. The deficiency under this head amounted to 112,640*l*. On the first inspection of the estimate, I confess that I was doubtful of a complete realization of the amount stated on the current revenue: as to the recovery of balances, the expectation has been exceeded. I have no hesitation in saying, that I think the estimate was rated too high; although the Government appear to have been, in some measure, warranted in thus stating it, from the collection of the year 1795-6, and the apparently improving situation of many of the districts. In the Jaghire there is the appearance of the utmost prosperity, which, it is but just to state, is owing to the abilities and integrity displayed in the present management. The estimate has, in this instance, been exceeded, 26,400*l*. The greatest disappointment has been in the Circars; but the principal cause of it is stated to have arisen from the immense

production of grain, so far exceeding the demand as to occasion a fall in price, in a degree which prevents the renters from discharging the dues of Government. In one of the districts, some inconvenience has been felt from a dispute between two principal natives, and also by the effects of an inundation, which rendered it necessary to allow a remission of rent. It is, however, satisfactory to observe, that notwithstanding the produce of the land revenue has been less than the estimate, and also below the collection in the last year, it is, with the latter exception, the largest amount ever realized under this head.

Under farms and licences, the actual collection has fallen short of the estimate 9,842l. and is partly owing to some interruption to the exclusive privilege held by the Arrack farmer, and to the short sales, in consequence of the failure in the provision of Tobacco, under the contract for that article.

The expectation from Ceylon was stated on very imperfect information, as noticed when the subject was last considered: the deficiency amounted to 32,610l. Part of it may be ascribed to the abolishing some taxes, which existed under the Dutch Government, discovered to be oppressive.

The charges of the year 1796-7 were estimated to	
amount to	£. 2,005,225
they actually amounted to, No. 3	2,408,492
being more than estimated	403,267

By the account referred to, it appears that the estimate has been exceeded in every item. My apprehensions on this subject were stated to the Committee, when the estimate was under consideration: for it must be obvious that, in time of war, it is next to an impossibility to calculate, with precision, the probable expence in the course of the year. On an investigation it is found, that of the ten lacs, in which the actual expences have exceeded the estimated, near nine and a half have been from circumstances which could not be foreseen at the time of making the estimate, or with regard to which no calculation of expence could be made. Of the nine lacs and a half of pagodas adverted to, nearly eight are in the military charges; partly from the arrival of a greater number of His Majesty's troops, both infantry and cavalry, and the purchase of horses. The completion of the new military arrangements has occasioned some addition; but the major part of the expence has arisen from expeditions and the support of prisoners. The expence in the island of Ceylon and the Dutch settlements was upwards of a lac

more, in consequence of the maintenance of the prisoners, and the subsistence of the European inhabitants. A new head of charge is stated, amounting to nearly 18,000*l.* and is in consequence of the assumption of the districts in Tanjore, as mentioned under the revenues. As to the remaining differences, the Post-office charges do not require remark; the excess in the civil charges, amounting to pagodas 19,110, was in part occasioned by the establishment of a new Court of Cutcherry: the great amount of the revenue charges was owing to the extensive repairs of the tanks in many of the districts, but chiefly in the Circars: an additional expence also attended the collection of the assigned Peshcush. There is a small excess in the charges collection in the ceded countries, and the estimate has been exceeded under buildings and fortifications. Adding the excess of charge to the deficiency of revenue, the actual account appears to be worse than the estimate by 566,341*l.*; and deducting the actual revenue of the year 1796-7, from the actual charge, the net charge is found to amount, in that year, to 412,163*l.*

Estimates, 1797-8.

The prospects entertained, with regard to this Presidency, in the year 1797-8, are stated in the fourth columns of the accounts No. 4 and 5.

The revenues are estimated to amount to	- - £. 2,334,676
the charges to	- - - - - 2,482,838
being an excess of charge	- - - - - <u>148,162</u>

On the revenue side, the expectation is stated, under many of the heads, at an amount so fully warranted by the produce of former years, as to require no remark; I shall therefore only notice those items, in which the probability of increase, in any material degree, is shewn.

The subsidy from the Nabob of Arcot is taken at a larger amount than the sum stipulated by treaty, under the idea, that the deficiency in the last year will be paid, and that the balances of the Peshcush from the Polygars will be recovered. The large amount, estimated to be received from Tanjore, is in consequence of the measures the Government have adopted, to insure any resource under this head. The inattention of the Rajah to fulfill the terms of his treaty with the Company, has rendered indispensable the assumption of the districts assigned as security for the punctual discharge of his engagements. The estimate states both the full sub-

sify and the collections of the districts; but expresses some doubt with regard to realizing the former.

The collections of land revenue and from the ceded countries, according to all present appearances, are likely to be realized, as well as the amount estimated under the head of farms and licenses. The revenues from Ceylon and the Dutch settlements are estimated at two lacs above the preceding year: the expectation is chiefly founded on the advantageous disposal of the pearl fishery.

On the whole, the revenues are estimated to exceed the last year by 338,347l.

The charges for the year in question are estimated to exceed, generally, the actual amount of the last, 74,347l.

They are but in few instances expected to be lower: the buildings and fortifications in a small sum; the revenue charges in about 17,200l. on account of less expence being likely to be incurred in tank repairs; and the charges of Ceylon and the Dutch settlements in about 3,200l. Of those heads of charge, which are estimated above the expence of last year, the trivial difference in the Post-office and civil expences does not require remark. The military charges are taken at 64,972l. more, principally on account of the additional number of troops arrived from Europe. The increased charge on the assumed revenues of Tanjore, is to provide for the expence of management in those districts. The increase expected in the charges of collecting the revenues of the ceded countries, is in consequence of disturbance having been occasioned by the colleries in the neighbouring districts, which would render it necessary to take additional measures for the protection of the inhabitants of the Company's provinces.

The net charge of the year 1797-8, is expected to be less than the year 1796-7, 264,000l.

Notwithstanding the ample allowance for every established and contingent charge that could be foreseen at the time of forming this estimate, and notwithstanding the caution with which the expectations on the revenue side are stated (excepting the receipt from Tanjore), the situation of affairs at this Presidency was such, in consequence of the great military preparations, that I am apprehensive the surplus charges will rather exceed the amount here stated.

BOMBAY.

The state of the revenues and charges of the Presidency of Bombay and its subordinates, in the three years 1794-5, 1795-6, and 1796-7, is shewn in the accounts No. 7, 8, and 9.

In the three first columns of the account No. 7, are the revenues from 1794-5 to 1796-7 inclusive, the average of which is, 302,004l.; which exceeds the average stated on the three years to 1795 6, by 7,067l.

The actual amount of the revenues and charges of the year 1796-7, compared with the estimate, is stated in the account No. 9.

The revenues were estimated to amount to	- - - - -	£. 284,959
the actual amount was	- - - - -	315,937
being more than estimated	- - - - -	<u>30,978</u>

The only disappointment, in regard to the estimate of this Presidency, according to the account now referred to, is the subsidy from Travencore; but this is merely in appearance. The Company have an account with the Rajah, and pay him a much larger amount annually, on his contract for pepper, from which there is the most complete security for the fulfilment of the stipulations of his treaty; and it is probable, that he has been debited for this demand in his contract account. The land revenues, including farms and licenses, have exceeded in a small amount; and it is very satisfactory to find, that the produce of the customs, and the collections from the ceded districts, have again, in this year, exceeded the estimate. The excess in the customs was 15,012l. and has arisen from the increasing trade of the settlement. The excess in the revenue of the ceded districts was 24,701l.: the gradual improvement of this head of revenue, under circumstances from which the opposite effect was to be looked for, allows the hope, that as the quiet of the country is established, the resources will finally be equal to the expectations originally entertained.

The charges were estimated to amount to	- - -	£. 777,973
their actual amount was	- - -	841,825
being more than estimated	- - -	<u>63,825</u>

By the account now referred to, it appears, that the estimate at this Presidency has been exceeded in every item, although it was formed on the supposition, that the charges would exceed the actual amount of the preceding year by four lacs of rupees. The probability of an excess in the military charges was stated when this subject was last before the House, as the estimate was calculated on a peace establishment. The difference under this head was 30,497l. and may be accounted for by the increased expenditure for extraor-

dinaries in consequence of the war, and the expence occasioned by the disturbances in the northern district of the Malabar province. The excess in the civil charges amounted nearly to a lac of rupees, and was occasioned, in part, by a new establishment formed at Cochin ; but the greatest difference arose from the increased expence at Buffora, and from the charge attending the transmission of packets. The marine expences were increased by the purchase of armed boats, and by the acquisition of Cochin. The charge attending the fortifications arose from the necessity of strengthening the several works. The additional expence on the revenues and customs, partly originates in the new establishment at Cochin, but chiefly in contingent articles, not provided for in the estimate. The excess in the ceded countries, amounting to upwards of 10,125l. was occasioned by the disturbed state of the Malabar province, as before noticed ; also by a marine establishment recently formed there. Deducting the excess of the revenues from the surplus of the charges, the actual account appears more unfavourable than the estimate by 32,874l. ; with regard to which it may be remarked, that if the subsidy from Travencore had been brought to account in the statement received from Bombay, as I have reason to think it might, the difference would have been less, by a lac of rupees. From this it may be inferred, that the estimate was formed with a considerable degree of precision, allowing for the extraordinary situation of the Presidency from war, and the disturbance in the Malabar province, which took place subsequent to its formation.

Deducting the actual revenue of the year 1796-7 from the actual charge, the net charge amounts to 525,888l.

Estimate, 1797-8.

This does not materially differ, in the gross, from the actual out-turn of the year 1796-7. The revenues and charges are stated in the last columns of the Accounts, No. 7 and 8.

The revenues are estimated to amount to	-	-	£. 319,101
the charges to	-	-	- 844,050
making an excess of charge of	-	-	524,949

which is only about 8,000 rupees less than the last year : several variations do, nevertheless, appear in the detail. The revenues and customs are taken but at a small amount more. The subsidy from Travencore is stated at 19,687l., the computed rate of the temporary treaty ; on the supposition of the realization of the apparent arrear of last year, a much larger sum might have been stated.

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The collection from the ceded districts is rated at about 20,105l. less; that of 1796-7 having been larger from the recovery of balances. The total of the estimated revenue is expected to exceed the actual of last year by 3,163l.

The charges are estimated above those of the year preceding 2,225l.

With the exception of the military charges, and those of the revenue department, the general expences of this year are estimated to be less than their amount in the last. The increased expenditure, in the former instance above-mentioned, was to be expected mostly from the continuance of the troubles in the Malabar province; but as they have completely subsided, the expence may be considered temporary. The only difference in the other items, to an amount requiring notice, is in the civil charges, about 9,900l. less, and chiefly arises from a smaller expence to be incurred for Buffora, and for the charge of packets. The net charge is estimated to be less than the actual of last year, as before noticed, by 938l.

With regard to the revenues, I flatter myself little doubt need be entertained of the full realization of the estimate; but the same objection exists, as at the other Presidencies, to the hazarding an opinion as to the charges.

Having afforded the Committee every explanation that the accounts of the several Presidencies, respectively, from their almost unprecedented variations, appeared to demand; I shall proceed to point out other articles of expence, which will occasion a farther reduction from the surplus of the revenues of India. These are, the charges of the settlements of

BENCOOLEN, PINANG, &c.

The amount of the revenues and the charges of Fort Marlbro' and its subordinates is stated in the account, No. 10. On the average of three years, 1794-5 to 1796-7, the revenues amounted to - - - - - £. 4,932
and the charges to - - - - - 89,713

being a net charge of - - - - - 84,781

which is 10,967l. more than the average stated last year. The greatest increase of charge has been in the buildings in the two last

years; it having been found necessary to erect new offices at the Residency, and a large advance having been made to rebuild a considerable part of the town, destroyed by fire.

The expences of this Residency, and of Prince of Wales's Island, &c. are principally defrayed by the Presidency of Bengal. On former occasions, the actual amount of those supplies has been taken as the charge. These supplies were estimated to amount, in the year 1796-7, to - - - - - £. 90,364 and amounted (by No. 18.) to - - - - - 101,190

being more than the estimate - - - - - 10,826 from the increased expence at Marlbro', as before adverted to, and from a larger supply to St. Helena.

By No. 11, the supplies in the year 1797-8 are estimated to amount to 85,840l. which is less than the last year 15,350l. Of this difference, 7,273l. is in consequence of the settlement of the Andamans being withdrawn; the remainder is occasioned by a less supply being intended to be sent to the Residency at Marlbro'.

GENERAL VIEW.

The general result of the revenues and charges of the several Presidencies in India, in the year 1796-7, is as follows:

REVENUES

Of Bengal, by No. 3, - - -	£. 5,703,906	
Madras, by No. 6, - - -	1,996,328	
Bombay, by No. 9, - - -	315,937	
Total revenues		8,016,171

CHARGES

Of Bengal, by No. 3, - - -	£. 3,862,942	
Madras, by No. 6, - - -	2,408,492	
Bombay, by No. 9, - - -	841,825	
Total charges		7,113,259

Net revenue of the three Presidencies - - -	£. 902,912
Deduct, supplies from Bengal to Bencoolen, &c. as before stated, per No. 18, - - -	101,190

The remainder - £. 801,722
is the excess above the civil and military charges.

Brought over - £. 801,722

From this is to be deducted the interest paid on the debts:

At Bengal, by No. 18, - - -	£. 352,325	
Madras, by No. 19, - - -	37,040	
Bombay, by No. 20, - - -	37,482	
Total amount interest on debts		<u>426,847</u>

The difference, amounting to - - - £. 374,875
is the net surplus of the territorial revenues.

To which is to be added, the amount received in India on the sale of import goods and for certificates on the Court of Directors, as per No. 15, - - 381,938

The total - - £. 756,813
is the sum applicable, in this view, to the purchase of investments, and to the payment of the charges of the commercial department.

The next object for consideration is, the amount actually advanced for the payment of the charges of the commercial department, and the purchase of investments: it was as follows, viz.

In Bengal, by No. 18.

Charges of the Board of Trade at the

Aurungs - - CR^s 9,96,161

Advances for the invest-

ment, with commission 1,07,46,208

1,17,42,369

Add, supplies to Canton for the

investment there - - 2,81,575

Total Bengal, CR^s 1,20,23,944, or £. 1,202,394

At Madras, per No. 19.

Charges, allowances, &c. in the

commercial department Pag^s 1,28,459

Advances for the investment,

with charges - - - 14,52,661

15,81,120

Add, bills remitted to Canton, for

investment there - - 24,000

Total Madras - Pag^s 16,05,120, or £. 642,048

Carried over - £. 1,844,442

Brought over - £. 1,844,442

At Bombay, per No. 20.

Salaries, &c. in the commercial

department - - - R^s 1,18,408

Advances for investment, with

charges - - - - 21,72,778

22,91,186

Add, supply to Canton - - - 2,59,153

Total Bombay, R^s 25,50,339, or £. 286,913

At Bencoolen, by No. 22, - - - 18,183

Total advances for investment and commercial charges £. 2,149,538

This sum is 251,467l. less than the amount actually applied to the purposes of commerce in 1795-6: the difference is in consequence of the purchase of grain sent to England in that year. It is more than the sum above ascertained to be forthcoming on the surplus of the revenues, and from the sale of imports, 1,392,725l. Of this amount near 600,000l. has been supplied by bills drawn on the Court of Directors, and from the cash in the Treasury at the commencement of the year; the remainder has occasioned an addition to the debt in India, as will be noticed under that head. These calculations are made on a supposition (which appears to be well-founded), that after providing for the general expenditure of the several establishments, every rupee that can be raised is applied in discharge of the commercial engagements.

The account, No. 22, shews the amount of the cargoes actually invoiced to Europe in 1796-7, with the charges of the commercial department, not added to the invoices: together, they amounted to 1,877,431l.

This is less than the advances 205,195l., after deducting the amount supplied to China. No comparison, however, can be made with propriety between the advances and the cargoes in one year; because it seldom or never happens that those cargoes wholly consist of goods actually provided in the year the advances are made. The value of the export goods in warehouse, on 30th of April, 1797, beyond the preceding year, more than accounts for the difference now stated.

I now proceed to state a general view of the prospects of the year 1797-8, according to the several estimates.

DEBATES.

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REVENUES

Of Bengal, by No. 1, - -	£. 5,743,848
Madras, by No. 4, - -	2,334,676
Bombay, by No. 7, - -	319,101

Total revenues - - - £. 8,397,625

CHARGES

Of Bengal, by No. 2, - -	£. 3,893,991
Madras, by No. 5, - -	2,482,838
Bombay, by No. 8, - -	844,050

Total charges - - - £. 7,220,879

Net estimated revenue of the three Presidencies - £. 1,176,746
Deduct, supplies from Bengal to Bencoolen, &c. (by
No. 11.) - - - - - 85,840

The remainder is - - - - £. 1,090,906
and exceeds the actual amount last year 289,184l.
Interest payable on debts, by No. 16, - - - 576,775

Estimated surplus from the revenues - - - £. 514,131
Add, amount to be received on sale of imports and for
certificates, by No. 15, - - - - 500,336

The total - - - £. 1,014,467

is the amount applicable, in this view, to the purposes of commerce, and is 257,654l. more than the sum ascertained to be thus applicable by the actual accounts of the last year.

Upon the present extensive scale of the East-India commerce, to which may be added the purchase of spices at the captured islands, a much larger sum is, in course, expected to be applied to the purchase of investments, than that now stated.

By the nearest calculations I can make, from the accounts now before the Committee, the advances in India, for the investments for Europe and the charges on the commerce, in the course of this year, may be estimated to amount to about 2,700,000l., including the supplies to Canton.

DEBTS IN INDIA.

The Committee were apprized, when the last statements were before them, that from the increase of the investments, the payments to the creditors of the Nabob of Arcot, and other circumstances, a large addition was expected to be made to the Company's debts in India. The state of these debts is shewn in the account No. 16.

The total, on the 30th April, 1796, amounted to £.7,146,084
On the 30th April, 1797, by No. 16, they amounted to 9,294,539

making an increase of	-	-	-	-	2,148,455
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The subscription to the remittance plan, by the account No. 17, was	-	-	-	-	544,402
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The subscription has operated to the lessening the debt by the amount subscribed; without it, the increase would have been 2,692,857l. Of this amount more than 1,000,000l. has arisen from the issue of Company's bonds, for the payment of arrears to the creditors of the Nabob of Arcot: a very considerable part of the remainder has arisen from the commercial advances, and will be found in the assets, either in India or Europe. The provision of funds for advances to commanders of Europe ships, the purchase of grain for the public granaries, &c. have also added to the Indian debt.

The debts bearing interest, by the accounts of last year, amounted to	-	-	-	-	£. 5,590,142
By No. 16, they amounted to	-	-	-	-	7,479,162

making an increase in the debt at interest	-	-	1,889,020
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By last year's account, the interest payable annually was	419,345
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By No. 16 of the accounts now presented, the annual interest is	-	-	-	-	576,775
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Increase of interest payable annually	-	-	-	£. 157,430
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The same rate of exchange is continued in the calculation of the debts, as in former years, in order to preserve uniformity in the comparison.

ASSETS IN INDIA.

The value of the Assets in India, consisting of cash, goods, stores, and debts owing to the Company, calculated at the like rates of exchange as the state of the debts, amounted, on 30th April, 1796, to - - - - - £. 8,958,669
 Their amount, on 30th April, 1797, by No. 21, was 10,531,145

making an increase of	- - - - -	1,572,476
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I have formerly remarked, that the increase of Assets, generally, may not be taken as a fixed criterion of improvement. This remark is particularly applicable to the increase in the year now under consideration; for the disappointment noticed under the head of Land Revenues has produced an addition to the sum due on balances from renters, which, though apparently an increase of property, is by no means a desirable circumstance. The increased value of the stores, in consequence of the war, whether received from Europe, or provided in India, cannot, with propriety, be reckoned upon as an improvement. The larger amount of import goods is satisfactory; and the addition to the Assets by the grain in store, may account for the advances made under that head. As to the commercial Assets, their increase is found to account for the effect produced on the debt by the advances for the investment.

Deducting the increase of Assets	- - -	£. 1,572,476
from the increase of Debts	- - -	2,148,455

the state of the Company's affairs in India is, in these

respects, worse than the last year	- - -	575,979
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HOME ACCOUNTS.

I proceed, in the next place, to offer to the view of the Committee, some observations on the state of the Company's affairs at home; and propose to introduce such remarks thereon as may appear requisite, by way of explanation of the several variations which have occurred during the year. This branch of the finances is comprized in the accounts No. 23, 24, and 25. As the sales of the goods form the grand source from which the fund for all the disbursements is derived, I shall, in the first place, advert to them, although the account No. 25, in which they are stated, does not apparently first come under notice.

The aggregate amount of sales of Company's and private trade and Dutch goods, in the year 1797-8, was, by the account referred to, 6,053,401l. ; which is less than the sales of the preceding year, 2,198,908l.

On the Company's goods alone, the difference was 1,434,488l.

The sale of private trade goods exceeded the year 1796-7, 30,746l. ; and is also more than any former sale.

The remaining difference is in the sale of the Dutch goods, and was to be expected from the nature of the concern.

The sales of the Company's goods in this year were estimated to amount to	£. 6,284,882
The actual amount, by No. 25, was	4,718,822
being less than the estimate	1,566,060

The remark so often repeated, on the impossibility of forming estimates, with any degree of precision, during war, applies with singular force upon the present occasion : it is nevertheless satisfactory to find, that although the interruption of the demand upon the Continent for some sorts of goods has, in a small degree, affected the sales ; yet the principal cause of the defalcation is more to be attributed to the want of goods, especially from Bengal. This deficiency has arisen, in part, from the necessity of detaining the ships in India, and in part, from the arrival of those dispatched, not being in time for the sale.

The circumstances before stated will be found to have had a very striking effect upon the receipt and expenditure at home ; and considerable differences are found between the estimated and the actual accounts. The cash transactions of the Company, during the year 1797-8, are exhibited in the account No. 23. The differences on both sides of the account were to a great amount, which, the Committee will observe, have been occasioned by causes mostly arising from the principal one already stated ; but, in no instance, very materially implying any interruption of the flourishing state of the Company's commerce. On the receipt side, by far the greatest differences appear to have arisen, from the Company having availed themselves of resources on their own credit.

The receipt for the sale of goods was estimated to amount to — — — — —	£. 6,555,116
By No. 23, the amount actually received was	5,946,468

Making a deficiency, on the expected receipt from the sale of goods, of — — — — —	£. 608,648

This is greatly below the amount in which the actual sales varied from the estimate, or from the sales of the preceding year. The receipt was estimated on the expectation of a far greater sale, and that 1,200,000*l.* would become payable after the close of the year. The disappointment above explained, must be considered to have completely changed the ground on which the calculations, in this respect, were made; for the amount left due, on 1st March, 1798, on the sale of goods, was only 314,600*l.*

The charges and profit on private trade were estimated to amount to	—	—	—	—	£. 196,000
and actually amounted to	—	—	—	—	115,808
being less than estimated by	—	—	—	—	80,192

which arises, in great part, from some accounts not having been adjusted.

The difference in the receipts or payments on private trade requires no farther remark, depending entirely upon circumstances over which the Company have no controul; and the estimates, in this regard, simply state the expectation of receipt or payment on sales already made.

At the time of forming the estimate, it was in contemplation to add to the capital stock; but from the state of the times, it has been thought more prudent to provide funds, by the issue of bonds: this has been done to the amount of 1,417,000*l.* The large payments made by the purchasers at the sales in bonds has so operated, that the bond debt, notwithstanding the above issue, is only increased 459,938*l.*

A farther resource has been found in the sums paid by Government for saltpetre, and stores and supplies to the troops, &c.; together they amounted to 670,241*l.*: this was not stated in the estimate. The estimate did not calculate on the disposal of the Loyalty Loan, to the amount of 957,385*l.*; nor for the Loans from the Bank, amounting to 1,000,000*l.* on different securities: so that, on the whole, the net difference, between the estimated and the actual receipts into the Treasury, was 2,826,271*l.*

On the payment side, the difference will not be found, in any proportion, so great. The customs, after adjusting the private trade, were 142,000*l.* less than estimated; although a smaller sum is due, on that head, than at the close of last year. The freight, on the same adjustment, was likewise below the estimate: the difference amounted to 1,280,476*l.*; and the amount due on freight was less than the last year 644,907*l.* In both these instances, the

difference has been occasioned by the non-arrival of the ships. In connection with this circumstance, is likewise the smaller payment for charges of merchandize: the actual payment, on this head, was 255,200*l.* below the estimate: but of this sum, the payment to military officers, stated separate in the actual accounts to the amount of 25,225*l.* was included in the estimate. The estimated payment of the dividends on stock was calculated, on the supposition that an additional million of capital would be raised: as this circumstance did not take place, the actual expenditure, in this instance, was above 100,000*l.* less than the estimate. The bills from India and China, beyond the estimate, amounted to 124,089*l.* and were drawn from the necessity of having recourse to this method of raising funds for the investment, as already noticed. Of the remaining differences in the estimated and actual payments, some have been adverted to in the remarks upon the receipts; the others do not appear to require notice.

On the whole, the actual payments have exceeded the estimate by 449,305*l.*; and the general result of the comparison of the estimated and actual account is as follows:

The balance of cash was in consequence of the large payments expected on freight, and other accounts, and reckoning only on an increase of capital, estimated to be against the Company on the 1st of March, 1798,	—	—	—	—	£. 1,836,320
whereas, by an issue of bonds instead of increasing the capital, by loans from the Bank, by receipts from Government, and by smaller payments for freight, &c. the actual balance was in favour	—	—	—	—	540,646
making the balance better than estimated	—	—	—	—	£. 2,376,966

Estimate, 1798-9.

The estimate for the year 1798-9 is likewise included in the account No. 23, already referred to: it was formed at the conclusion of the year 1797-8, on the principles prescribed by the circumstances of that time. The balance appears to be unfavourable in the extreme; but it must be taken into consideration, that no expectation is stated of receipt, either from an issue of bonds, or an increase of capital, which, under the authority of Parliament, the Company are completely competent to have recourse to. On the payment side, the probability of a payment to the Bank of 800,000*l.*, in addition to the short provision estimated in the receipts, has swelled the amount of the balance.

The expected receipts for sales are stated at 5,905,927l., which is about 40,000l. below the receipt of the last year.

The prospect, in this instance, is stated on the supposition, that the sales will amount to — — — £. 6,691,327

That of this amount there will remain unpaid, after the 1st March, 1799, — — — — — 1,000,000

£. 5,691,327

and, that there will be paid of the amount due on

sales made previous to March, 1798 — — — 214,600

making; as above, — — — — — £. 5,905,927

On this head, I have great satisfaction in having it in my power to inform the Committee, that the estimates have been exceeded to a degree, making ample amends for the disappointment in the last year. On the payment side, few observations are necessary. The customs are rated on the quantity of goods expected: the freight and demorage are taken at a large amount, on account of the additional number of ships, some of which had been detained in India, and others having arrived out of time, as adverted to already. These circumstances will also add to charges merchandize, which are likewise increased by the additional buildings now erecting.

The estimated export of bullion is known to have been exceeded; also that of goods and stores.

The result of the expectations of this year, in so far as the cash concerns are affected, is, that in consequence of calculating on a large payment for freight, and of 800,000l. to the Bank, without reckoning upon any extra resource from additional capital, or the issue of bonds, or loans, the balance against the Company, on 1st March, 1799, is expected to amount to 1,318,937l.

By the estimates of the preceding year, the prospects, in this view, were still more unfavourable; but by the judicious management of the Court of Directors, the result, at the close of that year, was, notwithstanding the disappointment in the sales, such as to exceed my most sanguine expectations: this was accomplished by extraordinary aids derived from the credit of the Company. In the present year, a most favourable issue may be looked for, or rather is now known, in part, to have taken place, from the immense productiveness of the sales.

DEBTS AT HOME.

The next subject for consideration, is the state of the debts at home.

The debts amounted, on the 1st March, 1797, to £. 7,916,459
On the 1st March, 1798, by No. 23, their amount was 7,284,694

being a decrease in the last year of — — — £. 631,765

The addition to the bond debt, already mentioned, and the additional loans from the Bank, in the course of the year 1797-8, with the bonds issued to the commanders whose ships were worn out, chiefly compose the items on which any increase of debt in the year has occurred. Those items from which the decrease has been produced, have already been, in part, adverted to; as customs, and freight and demorage. A less amount is due on bills of exchange, Tanjore bonds, on private trade and Dutch goods, and from the department of the Committee of Shipping.

ASSETS AT HOME AND AFLOAT.

The amelioration of the home affairs has already been made to appear, from the view of the cash concerns, and the diminution of the debts. It is satisfactory to observe, that the state of the assets is a farther evidence of improvement.

The value of assets, on the 1st March, 1797,
was — — — — — £. 12,476,813

On the 1st March, 1798, by account No. 23, it
amounted to — — — — — 13,211,370

making an increase in this year of — — — £. 734,557

By adding this to the decrease of debts — — — 631,765

The state of the Company's affairs at home is better
this year by — — — — — £. 1,366,322

CHINA AND ST. HELENA.

The foregoing favourable view is, however, considerably diminished, by the reverse of situation in the stock at China.

The balance of the stock account at China, in the last year, was in favour of the Company — — £. 279,250

By the account No. 24, the balance of the year 1796-7 was against the Company - - 718,945

therefore the situation in China has become worse, in the present year, by - - - - £. 998,195

The balance at St. Helena was last year in favour of the Company — — £. 58,463

The balance in favour, 1796-7, was - 54,248

showing a less balance at St. Helena than in the former period — — — - 4,215

and exhibiting, on the comparison with the last year, a more unfavourable view of China and St. Helena by — — — — £. 1,002,410

Here it is proper to remark, that the amount of the difference at China has been greatly enhanced, by the increased rate of exchange in the latter period.

GENERAL COMPARATIVE VIEW

OF THE

COMPANY'S DEBTS *and* ASSETS *in the last and present Years' Accounts.*

Having completed the investigation of the several accounts in detail, I proceed to the next object in contemplation, which is, to ascertain whether, taking this immense concern at large, both abroad and at home, the actual property of the Company has improved or not, during the last years of account; and this end will be obtained, by combining the increase or decrease of debts and assets, in both instances, as follows:

The debts in India have appeared to increase £. 2,148,455

The debts at home have decreased 631,765

which, deducted from the increase in India, shews a net increase of debt amounting to £. 1,516,690

The assets in India have increased . £. 1,572,476

The assets at home have also increased . 734,557

making together an increase of . . £. 2,307,033

From which is to be deducted
The decrease at China and St. Helena £. 1,002,410

The net increase of assets will then amount to £. 1,304,623

Deducting this sum from the above increase of debt,
the difference is 212,067

But to this sum is to be added, the value of the cargoes of four ships from Bombay, arrived in England in time to be included in the home assets, which is discovered by the advices to have been included in the assets of that Presidency, on 30th April, 1797 . . . 201,153

The total . . . £. 413,220

is the amount in which the general state of the Company's affairs is become worse, on the comparison with the accounts of the year preceding last presented to Parliament.

The account No. 24, entitled Stock by Computation, exhibits the entire state of the Company's property, both in India and England; but with regard to the former, taking in the balances only of the stock accounts of the several presidencies and settlements. It is very desirable, that the comparison of the balances of these accounts, from year to year, should corroborate the general result on the comparison, in the manner now drawn; but it can seldom happen, as the books at home are always balanced on the 1st March, and this balance must be made up on the stock accounts then received from India, which are not always of so late a date as those from which the state of the debts and assets abroad are calculated upon these occasions, viz. the 30th April, the conclusion of the official year, in order to accord with the receipts and disbursements. This confusion of dates has occurred upon the present occasion; from whence results the impossibility of an accordance between the two views of the Company's affairs.

The object in view, by the production of the accounts which have been under examination, having been stated, also that those of the next year will be brought before Parliament in the course of the present session, and having furnished every explanatory remark, which to my judgment appeared requisite; I shall, at this time, only have occasion to request the attention of the Committee to a few short observations, arising from the subject already discussed, or relating to the general situation of the affairs of the Company. It has always been my endeavour, as it has ever been my wish, that the subject of Indian Finance should be rendered as clear and intelligi-

ble as possible. By the mode now in practice, a comparison of different periods can easily be effected ; and whether changes occur for the better, or otherwise, the causes may be traced with great facility. It afforded me real satisfaction, when I last addressed the Committee, to be thereby enabled to state, upon authentic documents, the improvement of this valuable concern, on a comparison between the year 1786 and the period then under examination. By the present statements it has appeared, that an alteration has taken place on the unfavourable side. The balance of property, contrasted with the last year, has, from a variety of circumstances, turned out to be less in favour of the Company ; but as the causes have been clearly discovered and pointed out, and as they appear to have been effected, in the most part, by means of a temporary nature, some of them arising from the pressure of contingencies unavoidably produced by a protracted war, I trust it will become a matter of surprise, that under such events, the general state of the affairs has not suffered a more considerable reverse.

It is, however, still satisfactory to reflect, that in India, the only inconvenience produced by the war has been upon the treasuries, in a certain degree ; but this effect, it may be presumed, will not be permanent. The successful termination of the several important expeditions, by which the enemies of this country have been deprived of their settlements in the East, has afforded additional security to the possessions of the Company, and has likewise opened new sources of wealth, from which, there is every reason to hope, a full compensation will eventually be derived, for the pecuniary sacrifices that have been made.

The immediate effect of these measures has been to absorb the major part of the funds, which would have been derived from the Indian revenue towards the provision of the investment. The immensely increased demand, on this account, has enhanced the value of money, so as to occasion the necessity of having recourse to loans, at higher interests than formerly in practice : the rate of exchange has also increased in proportion. The additional call upon the treasuries for interest will, for a time, operate unfavourably, and the prime cost of goods must incur some increase. The result of all these events, however temporarily distressing, is not to be mentioned, in a comparison with the more substantial and permanent benefits which may ultimately be expected, both abroad and at home. At home an increase of assets, and a decrease of debts, has clearly been demonstrated, and the net improvement ascertained to be 1,366,322*l*. Although the Indian concern has been so considerably affected by the circumstances above pointed out, and although the balance of

stock at China is more unfavourable, by near a million; the general balance, on the comparison with last year, is only 413,000*l.* worse. Against this statement it may be objected, that credit is taken, in the calculations, for articles in India, which cannot justly be reckoned upon as an improvement of property; but, on the other hand, it is fair to state, when making a comparison, that the debts have increased more than a million, from a circumstance which by no means applies to the concerns of the year, viz. the issue of bonds for payment of arrears to the private creditors of the Nabob of Arcot.

The improvement at home would have still been more considerable, if disappointment had not occurred as to the arrival of the goods: the property in India, it is true, would have been lessened, but not in proportion. The short amount of the sales has been stated to arise from this circumstance alone; and it is satisfactory to find, that so far as the commerce is concerned, there is every appearance of prosperity. The immense sale of private trade goods, affords a display of the rising commercial prosperity and increasing wealth of the settlements abroad, and proves the advantage derived, and to be derived, from the extension of privilege to private traders, by the act of 1793. The increasing demand for almost every species of Indian produce, whether raw or manufactured, strengthens the probability, that in this point of view, the prospects formerly held out will ultimately be completely realized.

But as it may, with apparent truth, be asserted, that the improvement of the concern at home has been accomplished at the expence of that abroad, and in a manner which may bring in question the prudence or the propriety of extending the trade; because the purchase of investments has been made principally by money raised on loans, at a high rate of interest, from which the debts in India have increased beyond all reasonable bounds, and of course the demands for interest, so as to intrench, in an alarming degree, upon the resources which the revenues should supply towards the provision of investment. It is expedient to observe, that it was certainly the duty of the Company to embrace the favourable opportunity of adding to their trade, which offered by the removal, for the most part, of foreign competition. My opinion, to that effect, was formerly given; and I have now to add, that if they had not done it, disastrous effects might have been produced; the industry of the natives would have been cramped, the cultivation of the raw material discouraged, and the manufactures deprived of support. The consequence in the Company's provinces, in these cases, is so self-evident, as to require no explanation; and if it be asked, how the

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situation of the Company has been, or will be affected, by the measure of extending the trade at this time, and by the means now adopted? — the reply is, an undue proportion of advantage will fall to the home concern; because a considerable part of the prime cost of the cargoes is paid for in India, by the addition to the debt there. The inconvenience produced thereby is great, but may not be looked upon as lasting, as measures may be adopted to supply from Europe the deficiency. The produce of the sales must furnish considerable means, and the Court of Directors are empowered, by act of Parliament, to raise money, by an addition to the capital stock. The satisfactory accounts from India, of the increasing demand and profitable sale of the produce and manufactures of this country, encourage the prospect of great advantage by an enlarged export; so that, by a suitable application of the funds which must be forthcoming, essential relief may be afforded to the financial system in India, and the state of the concern, abroad and at home, restored to a proper level.

The internal situation of all the districts, under the immediate government of the Company, continues to exhibit the appearance of increasing prosperity, of which I was enabled to congratulate the Committee when I last addressed them. Having been protected by the successful operations of our fleets and armies, from becoming, the theatre of war, no interruption has offered itself to the exertions of the industrious inhabitants. The encouragement afforded in all instances where a prospect of general advantage existed, has been productive of the happiest consequences. By accounts received from Bengal it is found, that articles, scarcely known a few years ago as an export, have been manufactured and shipped, to an immense amount; and that the export trade of those provinces by sea has been increased, in a quintuple degree, within the last twenty years, and has been doubled in the last ten: it must therefore appear, that the events of an unfavourable nature, which have been explained to the Committee, are not of a description to affect the prosperity or the wealth of the subjects under the British dominion in India.

My remarks upon the accounts in detail have been so much at length, that it is only requisite to make very few observations upon the subject of the revenues. The productiveness of the resources arising from the lands have continued, from year to year, at an amount which admits the hope of permanency. In Bengal, the present system is so well understood, and is so acceptable to the Zemindars and Renters, that no opposition is ever offered to the authority of Government; neither does any other interruption occur to the collec-

tion of the public demands, than what must always be expected on a rental so extensive. Under the present regulations, provision is made for the realization of balances, and security is found in the improved value of the lands.

The idea of the precarious tenure of the resource from salt has been done away for some years. Under the present system of management, which took place in 1793, the improvement has been substantial; because the objections which might, with a great degree of reason, be raised to the principles on which the monopoly was upheld, can no longer be said to exist. The labour of the Molungees, or salt-makers, is not now compulsory: distinctions in the several classes are abolished; and each receives a just and equal reward of industry. The laws against illicit trade having been effectually put in force, the purchaser at the sales reaps the expected profit from his dealing; and although the price has, within the two last years, suffered an augmentation, the consumer is not exposed to the inconvenience formerly known, because, from the increasing wealth of the provinces, more profitable means of employ are daily found.

Every advice from India states the rising price of opium. The contract under which this article was furnished, expired in September 1797, and the system of agency has been substituted. No judgment can be formed, till the expiration of 1798-9, of the effect of the change; but as measures are taken to remove a very material cause of the first declension of the trade, the debased quality of the drug, and as the markets are again opening, it may be expected that the profit will soon equal its former amount.

I have had great pleasure in remarking the attention of the Company's Government to the happiness and comfort of the natives, and the endeavours always manifested to remove every species of oppression. They have appeared, in a particular degree, in the abolition of the police assessment. This was a tax levied on the houses of the inhabitants in the districts, for the express purpose of maintaining an efficient police. The charges have, from the first institution, greatly exceeded the receipts; but notwithstanding the gradual increase of the latter, as the mode in which, of necessity, the collections were raised was represented to be oppressive, the tax has been altogether abolished, and a stamp duty substituted, for defraying the expence of this establishment.

In the districts under the Presidencies of Madras and Bombay, although it has not yet been practicable to carry into full effect the beneficial regulations established in Bengal; resistance against the Company's authority is less frequent, and the improvement of the

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land revenues becomes each year more apparent. The disturbance in a northern district of the Malabar province, noticed in my last address to the Committee, has been quelled, and the refractory Rajah reduced to terms of submission: measures have also been taken to prevent a similar occurrence in future.

From my observations on the accounts of the last year, as well as on the present occasion, the Committee will have been led to expect some additional information of the situation with the Princes in alliance with the Company, who are under engagements for the payment of subsidies. The changes at Owde will come more properly under remark, when the accounts of the next year shall be brought forward. The Princes to whom I particularly allude at this time, are the Nabob of Arcot and the Rajah of Tanjore. Their territories are so contiguous to those of the Company, and the terms on which the connection with them exists are of such a nature, that although, under the treaties, the Presidency of Madras have no authority to interfere in their governments while their engagements are discharged, yet they cannot but be essentially interested in the prosperity of their countries. For many reasons, a modification of those treaties was desirable, both as it concerned the Company, and the interests of the Princes themselves. Representations and remonstrances to that effect have been made to the Nabob of Arcot. As to the Rajah of Tanjore, the Committee are already apprised of the summary measures resorted to with him. In the year 1796, he was prevailed upon to agree to terms of an arrangement, from which there was every reason to expect the most beneficial consequences, both to his country and to the Company; but from some particular circumstances, this arrangement was set aside. The long train of evils, arising from the grossest extravagance and mismanagement, which had occasioned the necessity of this interference, soon produced the effect naturally to be expected; the stipulated engagements were not discharged; and in 1797 it was found requisite to enforce the treaty of 1792, and to take possession of the three districts assigned as security for the Company's demand.

My remarks upon the charges have, in like manner with the revenues, been very full; I have therefore only to add, that the expences in India have been, and for a time must continue to be, very burdensome; but with the exception of the new military arrangements, and some others of a judicial nature, a large amount may be considered temporary. Economy is enjoined in every department; but in the present situation of affairs, it would be completely unwise to relax in attention to every measure, requisite to a state of

readiness to meet the attempts of the enemy on any part of the dominions.

From what has been stated, the inference is perfectly just, that the wealth of the Indian provinces has been progressively improving, and that the affairs of the East-India Company have derived every advantage that could be expected from this improvement, on contrasting the amount of the balance of property at this time with what it was ten years back.

There can be no difference of opinion, as to the propriety of the Company's availing themselves, to the utmost extent of their means, of the commerce, the monopoly of which they hold by their exclusive privilege; but it is to be recollected, that the imperial interests of the country must likewise come under the consideration of those, to whom the control over this great concern is committed: for if a statement, which has been made to me, be correct, that the export of the wealth of India to Europe amounts to no less a sum than five millions sterling annually, of which it appears that the Company are not able to bring to this country much more than two millions, while the rest finds its way to the several ports of Europe in other vessels than those which should form a part of the strength of the empire; there is nothing deserves more the attention and ardent exertions of His Majesty's Ministers, than to devise some mode to remedy an evil of so great magnitude. The interests of our commerce, our navigation, and our power, call for it; and if the plan at present in contemplation, with regard to the regulation of the duties, should not be sufficient, something farther must be brought forward, before the close of the present session.

The pre-eminence established by this country in India is truly gratifying; and it is the duty, both of the Government and of the Company, so to frame their regulations, that no part of the advantages to be derived from it be lost. The act of 1793 had this for its leading object, and it was hoped that the port of London would have become the grand receptacle of Indian produce. Why this object has not been more fully obtained, must be made a subject of the most minute examination. The right of monopoly, vested in the East-India Company by their charter, should be supported to the fullest extent; and it is my wish their means were equal to the bringing home the entire wealth of India: but if it shall appear, that all the funds they can command will not embrace more than the half of it, the necessity of an arrangement, by which the remainder shall be secured to the country, must be admitted, as of the first importance.

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A Correct Copy of the SPEECH of His Royal Highness the DUKE of CLARENCE, in the HOUSE OF LORDS, on the Motion for the Recommitment of the Slave Trade Limitation Bill, July 5, 1799.

MY LORDS, When contemplating the vast importance of the present question, I feel concerned and perplexed that it should fall to my lot to open a discussion of such magnitude. It would have been fortunate indeed for those materially interested, had some of your Lordships undertaken the arduous task—Some of your Lordships who are much older than myself, consequently from years, knowledge, and experience, much abler and better calculated to form a correct judgment of the subject.

The noble Secretary of State (Lord Grenville) has frequently thrown out the idea, that the delay originated with those Peers who had taken a decided part against the bill. If professional knowledge and local experience have extended the examination at the bar to a length that may, in the opinion of some noble Lords, have been much more than what was satisfactory, I, for one, plead guilty. It was my wish, by the most minute research, to produce such a body of evidence as would convince your Lordships of the rectitude and policy of those with whom I have the happiness to act. We have not been the cause of unnecessary delay. The delay has, in fact, originated with the noble Secretary himself; for on the day appointed for the second reading of this bill—upon which I had intended to have submitted a motion to your Lordships—he presented a petition from the Sierra Leone Company in favour of it. I beg, therefore, that the delay may be attributed to those who have actually produced it.

Having, on every occasion, when the subject of the slave trade has been mentioned in this House, declared, that I never would act but in the most open, honourable, and candid manner; and it being the intention of those noble Lords with whom I have the honour to agree, to persevere firmly in their resistance of any plan of abolition, I did not, although fully empowered, object to the petitioners being heard by counsel at the bar. It is not my most distant intention to throw any censure upon the noble Secretary of State, whose general conduct, during the present critical situation of Europe, has been such as to prove his affection to the King and Country. To him I impute no blame upon the subject of the petition in favour of the bill; but far differently do I think of those gentlemen who drew it. When

the bill was first brought up to this House, my Lords, I own I did not conceive it possible for its supporters to defend the measure, but upon the general grounds of abolition; and indeed, thanks to Mr. Plomer, he took care to defend it upon the principle of total and complete abolition. I may, therefore, be permitted to enter with the same firmness into the general principles of the whole question.

To persons so well acquainted with the history of this country as your Lordships, it would be too great presumption on my part to engage your attention, by a detailed account of the African trade carried on by the European nations; suffice it to say, that in the year 1442, the Portuguese began it. In 1471, the Portuguese built the first forts on the Gold Coast, and had thirty-seven vessels in the trade. In 1502, the Spaniards commenced the same trade; and in 1517, Charles the Fifth allowed the Portuguese to furnish Hispaniola, Cuba, Jamaica, and Porto Rico, with 4,000 slaves annually.

That able navigator, Hawkins, in 1562, first sailed to Sierra Leone; and at that time the African trade was considered of such importance in this country, that Queen Elizabeth, the ensuing year, sent Hawkins to trade there. He gives an account of their barbarity, and states, that the people were at that time mere slaves. He also mentions, that he found the French trading in that quarter of the world; so that your Lordships may perceive, that even so early as the latter part of the sixteenth century, the different nations of Europe that had possessions in the West Indies, considered the slave trade as absolutely necessary for the existence of these colonies. It is said, that Queen Elizabeth gave the first charter, and I believe the fact, as it comes from a very respectable channel. In 1618, James the First granted a charter to Sir Robert Rich and others. In 1631, Charles the First granted another; but the troubles opened the trade till 1660.

The dreadful events of the civil war, during the latter part of the reign of the unfortunate Charles, and the capture of the island of Jamaica, during the protectorate of Cromwell, are historical facts well known to your Lordships. But even these calamities did not annihilate the trade. Upon the capture of Jamaica, Cromwell promised to send a supply of Africans; and highly requisite, indeed, it was, for the British settlers would not undertake to cultivate the lands in Jamaica, unless encouraged and protected by this promise of the Usurper. To confirm the settlers in their opinion of that necessity, those of Barbadoes had, by fatal experience, ascertained the impossibility of carrying on labour in tropical climates by Whites. In 1662, Charles the Second granted a new charter to

the African Company ; his brother, the Duke of York, was at the head of it. In 1665, the Company's factors settled at Jamaica. In 1672 another African Company was formed, the King himself, the Duke of York, Prince Rupert, with others, appeared as the patrons, and many of high rank, amongst whom was the celebrated Mr. Locke.

In 1688, the Revolution put an end to the Company, because all monopolies were contrary to its spirit and principles. In 1698, the first *Assiento* Contract was entered into with the Spaniards, and encouraged by King William. In the same year the famous act was passed by King William, entitled, "An Act for the Protection of that Trade, and for the Advantage of England, and the Preservation of its Colonies." This act is considered by the West Indians as their birth-right. Now, my Lords, who were the men that passed this famous act? They were those great and illustrious characters, who, under the blessings of Divine Providence, secured to this country the happiness of the Constitution under which we now live, and many of whose descendants I have the honour of addressing.

During the latter part of King William, and the whole of the reign of Queen Anne, the Parliament was engaged in the African trade. In the proceedings of Parliament from 1707 to 1713, are records to support the trade. Your Lordships may recollect the long, the great, and glorious war, the war of succession, carried on in the reign of Queen Anne ; and your Lordships may also have impressed on your minds, that the treaty of Utrecht was the consequence of that war. The Commissioners appointed by Her Majesty for the peace, were the Earl of Strafford and the Bishop of Winchester. In their instructions, the *Assiento* Contract was one of the articles of peace ; and I cannot suppose that a right reverend and learned Prelate would have undertaken to go as a Commissioner with such an article in his instructions, had he considered the slave trade as contrary to the benign dictates of the Christian religion. Queen Anne, in her most gracious speech of June 6th, 1712, from the throne of the very House in which I have now the honour of addressing your Lordships, mentions this essential advantage in favour of Great Britain.

Now, my Lords, I have ever understood the speech of the Sovereign to be the speech of the Minister ; I am therefore to suppose that the then Ministry considered the *Assiento* Contract as a matter of the highest advantage to the Queen and her subjects, and an article to be insisted upon, in consequence of the glorious termination of the war. But a reference to the speech itself may serve

to dissipate any doubts which may arise in your Lordships' minds. In one passage Queen Anne says—"The apprehension that Spain and the West Indies might be united to France, was the chief inducement to begin this war; and the effectual preventing of such an union was the principle I laid down at the commencement of this treaty."

Again, "The division of the island of St. Christopher between us and the French having been the cause of great inconveniency and damage to my subjects, I have demanded to have an absolute cession made to us of that whole island; and France agrees to this demand."

And lastly, which is by far the most essential passage of the speech, Her Majesty most emphatically states: "But the part which we have borne in prosecuting this war entitling us to some distinction in the terms of peace, I have insisted and obtained, That the *Asiento* or Contract for furnishing the Spanish West Indies with negroes, shall be made with us for the term of thirty years, in the same manner as it has been enjoyed by the French for these ten years past."

After these pertinent quotations, I need scarcely farther impress on the minds of my auditors the vast importance of the West-India settlements. Here I might make my stand, were it not that the spirit of perversion and falsehood, ever hostile to the rights of the Liverpool merchant and West-India planter, demanded my most serious and active interference.

The treaty to supply the Spaniards with 4,800 negroes annually, lasted till 1750. Upon the peace of 1763, the *Asiento* Contract was not renewed; and, my Lords, a right honourable and eloquent author, now no more, (Mr. Burke,) wrote in the strongest manner possible against the impolicy of the peace of 1763, because this country not only neglected to supply the Spaniards, but even the French, with negroes; and in 1765, upon the change of Administration, the right honourable gentleman brought in his first Free-Port Act, and which has continued to be adopted by the Government down to the present moment. It may, my Lords, be thought singular, that in the latter part of Mr. Burke's life, he should have voted for an abolition of the slave trade; but in his character, like that of many other great men, there are several shades irreconcilable with the prominent features. I perfectly well remember, my Lords, that when I thought it my duty as a Member of Parliament to take a decided part in this important business, I had occasion to mention to the right honourable gentleman his change of sentiments. He acknowledged that my observation was just, as referring to his

former conduct; and emphatically concluded, "My own words must rise up in judgment against me." I recur to this great and enlightened authority for the rectitude of my position; and if in the vale of life he chose to deviate from his previous principles, sanctioned by years, and fortified by experience, I have yet to learn the cause of his conversion.

But we shall, my Lords, take a more minute survey. At the very moment in which I address your Lordships, the state of the African trade is thus: One hundred and eighty-three vessels, measuring 49,065 tons, navigated by 6,276 seamen.

Having given this account of the African trade, and brought it down to the present moment, I beg leave to call your Lordships' attention to the Sierra Leone Company, who are the petitioners in favour of this bill. Mr. Stevens has informed us, that the object of the Company was not so much that of commerce, as a total and complete abolition. I approve of his confession, and admire his candour: but while I bestow encomiums on the power of his talents, and the honesty of his avowal, I implore your particular attention, my Lords, to the interest of the West-India merchants and planters, who adventure in colonial commerce, on the solemn pledge and honour of the British Government.

From what I have submitted to your Lordships, relative to the history of the trade, it is evident that the traffick in slaves is congenial with, and suitable to the manners, laws, and customs of Africa. No wonder, therefore, that the chiefs, princes, and the different native powers of that country, should set their faces against the new Settlers at Sierra Leone.

Mr. Dawes and Mr. Macaulay, the only two evidences produced at the bar in favour of the bill, are men, it must be confessed, of the most accommodating memories. It is difficult to follow them through all their various digressions. When it is convenient, they appear to possess the most tenacious and perfect recollection; and when it suits their purpose, their memories, with remarkable facility, totally fail them. Mr. Dawes, a marine officer, who had the honour of serving the King the whole of the last war, and the greater part of it in America, does not recollect what both these gentlemen chose to call the Nova-Scotia Blacks! These Blacks were slaves in the American colonies, and promised their freedom by royal proclamation, upon condition of serving the whole war with the army, in which situation they acted as guides and pioneers, and in every menial capacity that an army requires. On the peace of 1783, these negroes were carried to the remaining part of the British settlements in North America, where the government of this

country, with great liberality, gave them tools and utensils for the erection of houses and the cultivation of their lands; in addition to these cherishing acts, they were also supplied the first year with twelve months provisions; the second year, with a sufficiency for six months; and the third year, with what would answer for three months consumption. But in this instance, the fostering hand of Government was stretched out in vain; these negroes, after the irregular and wanton consumption of the provisions so humanely bestowed upon them, sold their utensils of husbandry, relapsed into a state of idleness and dissipation, and by various stratagems arrived in this country, where they were taken up by the Sierra Leone Company, to be transplanted as a colony on their part of the African shore.

Can your Lordships be surprised, that with all the ingenious and logical arguments of Mr. Stevens, the learned counsel should be obliged to admit, that the imports from the establishment of the colony of Africa is 4,000*l.* per annum, while their expence is 10,000*l.* Your Lordships will observe, that the Sierra Leone Company set out with a capital of 250,000*l.*; that Mr. Stevens has laboured to prove, that at present they are worth 50,000*l.*, though I have the strongest reason to believe that they are not worth more than 30,000*l.* By Mr. Stevens's own account, there is an annual deficit of 6,000*l.* a year; so that these great and flourishing colonists, as they wish to be thought, must shortly dissolve partnership, or continue trade at an immense loss, and consequently increase their capital, or become bankrupts.

Considering, my Lords, the manner in which this investigation has been carried on by those noble Peers who support the bill, I am confident, that if Mr. Mungo Park had been favourable to the abolition of this trade, he would have been brought to your Lordships' bar. I am, therefore, not a little surprised to hear Mr. Stevens quote certain pages in Mr. Park's very excellent work. And, my Lords, nothing could so completely refute Mr. Stevens's different quotations, as the simple but elegant and forcible passage, quoted from the same author, by my valuable and learned friend, Mr. Law. The interior of Africa, my Lords, is at best but very little known to Europeans; nor, indeed, can it be a matter of astonishment, when, with one exception, or two, the only occasions on which that coast has been visited by Europeans, were for the purposes of traffic; and it is well known, that on such adventures, the whole time of the merchants and masters of vessels is occupied by objects of commerce. But, my Lords, it is to me highly gratifying, that the plain, undigested, and simple account, presented at your

Lordships' bar, both on the present investigation, and on the general inquiry made some years ago by the African merchants, agrees with the statement of Mr. Mungo Park, relative to the intended prohibited district. It is therefore but fair to presume, that had Mr. Mungo Park, or any other unprejudiced and impartial traveller, visited the other parts of the slave coasts, the evidence produced upon the general investigation, at your Lordships' bar, by the African merchants, would have proved equally true and correct. For the sake of humanity, therefore, my Lords—and I repeat it—for the sake of humanity—this trade ought to continue; for how many thousands, how many millions of lives have been saved in the kingdom of Dahomy! and how much bloodshed has been spared amongst the wretched and miserable victims in that quarter of the globe, thus rescued from the knife.

Mr. Macaulay, that very accommodating witness, who sometimes inadvertently glances at the truth, has entered into the different causes of slavery in Africa, and has given a very minute account on the subject of kidnapping, in which, my Lords, he does not dare to insinuate that the British trader is indirectly concerned. As for war's being the cause of slavery, it is proved by Mr. Park, that whether upon the coast or the interior, so far from that being favourable to the slave trade, that in either situation the trade for the time is utterly suspended: therefore it is not the interest of the British trader to encourage wars amongst the natives. But I beg pardon of the commercial world. I have too great a respect for the character of a British trader, to suppose that he would be guilty of such infamy. His conduct is distinguished by plain dealing and honest meaning; and he has too much pride of character to deviate from the paths of honour.

In all climates, where food is easily obtained, cultivation is little attended to. Mr. Park bears strong testimony to that fact. For having been in the East Indies, on mentioning to the inhabitants of the interior of Africa the advantageous uses to which the elephant and bullock are applied on that continent, the natives laughed at him, and observed, that the only beast of burden was the ass. Whenever a famine arises in any country where cultivation is little known, the consequences must, indeed, be fatal; and during dearths, Mr. Park mentions several instances of the natives selling themselves for food.

As for crimes being the cause of slavery in Africa, it is, my Lords, even no more than the law of this country; for what are the convicts that are annually transported to Botany Bay but slaves? The last cause of slavery in Africa, and which Mr. Stevens has,

with his usual candour and close argument, dwelt largely upon, is the crime of Witchcraft. Now, my Lords, though this country has been for many centuries under the benign influence of Christianity, it is a fact well ascertained, that at the close of the last century, people were tried and convicted of Witchcraft. Can your Lordships, therefore, be astonished, that the wild, ferocious, and ignorant African, unenlightened by the Christian religion, should frequently consider persons conversant with, and consequently guilty of a communication with evil spirits? Indeed, my Lords, though the civilization of Africa was professed to be, together with the abolition of the slave trade, the principal object of the Sierra Leone Company, it does not appear that any great benefit can soon arise from the propagation of Christianity under the influence of this colony; for even Mr. Macaulay has acknowledged, that for the last three years no clergyman of the church of England has been within the settlement; and indeed, notwithstanding that the salary of chaplains was 140*l.* per annum, no clergyman, after earnest solicitation, could be procured to venture to this pernicious climate.

I have heard that the staple commodity of Africa is slaves. Every other article of commerce, even including ivory, is very small; and many of these articles, it has been satisfactorily proved at your Lordships' bar, have lain upon the hands of the merchants of this country at a considerable loss. It has been stated by Mr. Macaulay, and likewise by Mr. Dawes, that the Grumattes, or domestic slaves, who attend the caravans of slaves down to the coast, must be in great numbers, in order to carry back the different British manufactures bartered for a ton of ivory. It is a very specious, though a very fallacious argument, in support of the idea intended to be impressed upon your Lordships' minds by the friends of the bill, that the slave trade is not so materially an object with the natives, as that of other productions in Africa. Mr. Macaulay and Mr. Dawes are obliged to admit, that the ivory brought down to the markets is suspended upon the backs of the slaves for sale, and consequently that it cannot be brought down from the interior in any other manner: from my own experience, my Lords, amongst the Indians in North America, the use of any beast to carry burdens is equally as unknown as in Africa. The reason, my Lords, I take to be the same with the Indians as with the Africans; namely, that the conveyance is water-carriage; and that the Africans, as well as the North American Indians, have only a few carrying places between their great water communication: therefore, my Lords, it is evident, that these goods, bartered in lieu of ivory, are only carried short distances by men, and

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transported chiefly by water. Far be it from me, my Lords, to draw any insidious inference from the evidence of Mr. Macaulay or Mr. Dawes, relative to Grumattes, or domestic slaves, employed by the colony, notwithstanding that the charter does not permit such a conduct, directly or indirectly; but slavery is so congenial to the laws, habits, and customs of Africa, that even Mr. Park, with his extensive knowledge of that territory, was not able to distinguish the freeman from the slave.

I do not wish to make any wrong impression on the minds of your Lordships; but a man less suspicious than myself might have good grounds for insinuating, that some members of the Sierra Leone Company view, with an envious eye, the advantageous traffic now carried on between the African and British trader. If the grand object of the Sierra Leone Company, like every other commercial association, be gain rather than loss, I have a right to think that some of the members lament their exclusion from the slave trade. If there be no cause for this suspicion, why molest and annoy the British trader in the exercise of that traffic sanctioned for such a long series of years by custom and by Parliament? Surveying the subject in this view, I have a right to maintain, that the British Legislature, on the passing of the act for incorporating and establishing the Sierra Leone Company, renewed and confirmed all their former acts in favour of the slave trade. So tender was the Parliament of that period, namely, that of 1790, about the acknowledged right of the British trader to Africa, that fearful of affecting the interest of the West-India merchants and planters, by the monopoly or prohibition of the slave trade, they cautiously introduced in the bill, for the establishment of the Sierra Leone Company, the following protecting clause:

“ Provided also, and be it further enacted, That it shall not be lawful for the said Company, either directly or indirectly, by itself or themselves, or by the agents or servants of the said Company, or otherwise howsoever, to deal or traffic in the buying or selling of slaves, or in any manner whatsoever, to have, hold, appropriate, or employ any person or persons, in a state of slavery, in the service of the said Company.”

And here, my Lords, I have additional proof to offer concerning the protecting wisdom of the Parliament in favour of the British trader to Africa. In another part of the same law is a clause, expressly “ securing the British merchants to Africa from the operations of the act.” What am I, my Lords, to conclude from this protecting clause, but that the wisdom of Parliament, penetrating into futurity, had resolved that all the former acts of the Legislature

should be respected and confirmed beyond the possibility of a doubt? If I am wrong in my conclusion, then why pass such a clause in an act of such vast importance to the interest of the Sierra Leone Company? Why attempt to fix a stigma upon their future conduct, by supposing that they would infringe upon the rights of the British trader in the slave trade? Why introduce such a protecting clause? If found requisite to check and control future avarice and ambition, my argument is fortified in an impregnable manner. If useless and of no avail, this part of the act is an exposure of the folly and absurdity of Parliament. It is a mere piece of waste paper, and serves to commemorate the weakness of the Legislature. But, my Lords, I have too great respect for the proceedings of a British Parliament to entertain for a moment such an opinion. In acts framed and passed by the collective wisdom of the British empire, by whom every consequence is fully weighed, it would be a libel on Parliament to suppose that it could pass a clause without some specific object in view. The object, my Lords, was certainly the protection of the right of the trader, acknowledged and established for time immemorial. I confess, my Lords, my astonishment at the presumption of the men calling themselves the Sierra Leone Company. They audaciously appear at your Lordships' bar, and arrogantly insinuate, that you are incapable of deciding on the merits or demerits of an important case of legislation. On the ill-founded plea of humanity, they desire you to relinquish your colonial wealth, the sinews of our commercial existence, and sink into insignificance and contempt in the eyes of Europe and the world, by the adoption of their new system of philosophy and humanity! They call upon you to disfranchise the West-India merchants and planters—to depopulate Liverpool—and to deprive some thousands of industrious and respectable men of their birth-right as British subjects. These are incontrovertible facts; but your Lordships' penetration will easily discover the true aim of the petitioners, who labour so anxiously to destroy your former acts of Parliament. From principles of honour and justice to the West-India planters, I appeal to the protecting clause alluded to. But do not, my Lords, take my ipse dixit—let the clause speak for itself:

“ Provided always, and be it enacted, That nothing in this act
 “ contained shall extend, or be construed to extend, to affect the
 “ rights of any other British subjects trading to Africa, so as to pre-
 “ vent, or in any manner to obstruct the ships or vessels belonging
 “ to British subjects from anchoring in Sierra Leone or Camaranea
 “ rivers, or in any of the creeks, bays, or harbours, within the
 “ limits specified in this act, for the purpose of refitting and repair-

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"ing as heretofore, with full liberty to the same to erect temporary tents, huts, or sheds, on the shores of the said peninsula, for the security of the stores and accommodation of the persons employed upon such occasions."

It has been falsely asserted, and an attempt has thence been made to mislead the public mind, that European nations only carry on the slave trade with Africa. Even Mr. Stevens allows, that Blacks are carried into Turkey, for the purposes of state, of luxury, and even for the seraglios of Mahometans. As to the fact, I will admit that gentleman to be right; but he is erroneous as to numbers; for, my Lords, the numbers annually transported by the Eastern channels to Turkey, to Egypt, to Russia, and to the East Indies, are immense. I will not shock your Lordships' minds by the horrid cruelties and barbarities which the miserable and devoted wretches experience from the gratification of their Mahomedan and Eastern masters. And here, my Lords, I have a right to draw a contrast between the humanity of the West-India traders, and the atrocity of those now described. In one case, we find the milk of human kindness; in the other, acts of turpitude and violence which outrage the sensibilities of nature, and mortify and disgrace mankind.

The Portuguese transport 40,000 annually to the Brazils. The French, previous to the Revolution, during the last peace, supplied their own islands with negroes, from the eastward of the Cape of Good Hope. I beg leave, my Lords, to impress upon your memories a few stubborn facts. The Portuguese and native merchants in India, carry on at this time the slave trade through Bombay. Since that period a tax has been laid upon the importation of negroes into that place by British merchants. I am the last man in the world, my Lords, to detract from the merits of those concerned in the management of this business; and I dare say, the Court of Directors of the East-India Company were actuated by the most laudable and humane motives, when they imposed a duty upon the importation of negroes in British bottoms.

But with all deference to that high and respectable Association, I think it a matter of great national importance, seriously to consider how far it is prudent to encourage not only the Portuguese, but even the native powers, in efforts for the improvement of navigation, and the consequent increase of seamen, in seas so remote from our home possessions. And here, my Lords, I wish to remark, that this observation arises from pure motives of patriotism, as I am fearful of impolicy and danger from such rival powers, when usurping, and armed with the authority of the moment.

Permit me, my Lords, to illustrate these observations by some additional truths. It is a fact, perhaps well known to every British officer of the army and navy who has been at Gibraltar, that the Emperor of Morocco has a very large black army within his dominions, the number of which he regularly maintains by sending down armed Moors to bring away, by force, the negroes from their wives and families, without the advantage of barter, and without the most distant respect to the customs and manners of the Africans.

I have said thus much, my Lords, upon the subject of Africa, upon its trade, and upon the state of the petitioners in favour of the bill, namely, the Sierra Leone Company. I shall therefore conclude my remarks on Africa with the strong and memorable words of Mr. Park :

“ Such are the general outlines of that system of slavery which
 “ prevails in Africa ; and it is evident from its nature and extent,
 “ that it is a system of no modern date. It probably had its origin
 “ with remote ages of antiquity, before the Mahomedans explored
 “ a path across the desert. How far it is maintained and supported
 “ by the slave traffic, which, for two hundred years, the natives of
 “ Europe have carried on with the natives of the coast, it is neither
 “ within my province, nor in my power to explain. . If my senti-
 “ ments should be required concerning the effect which a discon-
 “ tinuance of that commerce would produce on the manners of the
 “ natives, I should have no hesitation in observing, that in the pre-
 “ sent unenlightened state of their minds, my opinion is, the effect
 “ would neither be so extensive nor beneficial, as many wise and
 “ worthy persons fondly expect.”

Having, in what I have already had the honour of submitting to your Lordships, stated, that I should discuss this business upon the general question of abolition, and being indeed supported by the arguments used both by Mr. Plomer and Mr. Stevens, I naturally come, having left the African coast, to the Middle Passage. This subject having lately been much debated before your Lordships, I shall not labour under the unpleasant necessity of taking up a great deal of your time. I have declared, and I always shall declare, that I have been, that I am, and that I always shall be, a sincere friend to wise and humane regulations in transporting the negroes from Africa to the West Indies.

The noble Earl, my friend (Liverpool), who so advantageously for the King and Country, and so honourably for himself, presides at the head of the trade of this kingdom, in the year 1788, brought in the first carrying bill—a very wise and useful measure: for, my

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Lords, should the British merchants, under any false principle of gain, crowd the slave ships to that degree so as to produce pestilence and disease among the negroes on board, it is humane, it is wise and praiseworthy, of this great commercial nation, to prevent diseased and infected negroes from being imported into the British West-India plantations. Let foreign nations, my Lords, if they choose it, make no regulations for their own vessels, and let them import into their own islands, disease and discontent amongst the slaves brought from the coast of Africa; but we, thank God, are actuated by other considerations than mere gain. We are actuated by principles of humanity. To prove to your Lordships the wisdom and the efficacy of my noble friend's arrangement upon the subject of the middle passage, I will beg leave to call your Lordships' attention to the following statement and calculation:—

MIDDLE PASSAGE.

By an account delivered in by Mr. Cock, the very able and intelligent commercial agent for Liverpool, in a paper already much commented upon, it appears, that out of 15,508 negroes, shipped in the year 1796, 559 died, being about $3\frac{1}{2}$ per cent.

That according to the new carrying bill, the above 15,508 negroes will be reduced to 10,352, which is a reduction of one third; besides that a great many ships will be altogether excluded from the trade, wherein the slaves have been carried in most health, as will be seen from a calculation made on a number of ships which traded in the

Years 1794, 1795, and 1796.

Vessels wherein the space per slave was	Received on board.	Died	
Under 26 feet - - -	5,602	142	Average $2\frac{1}{2}$ per cent.
Above 30 feet - - -	19,284	739	Average above $3\frac{1}{4}$ per cent.

Vessels between decks.	Received on board.	Died	
Under 4 feet 1 inch - -	4,912	96	Average 2 per cent.
Above 4 feet 1 inch - -	30,734	1,268	Average $3\frac{1}{4}$ per cent.

Several of these vessels were altered to their present heights, at a very great expence, in consequence of an act passed in the year 1797, for regulating the height between decks, which will not bear farther elevation.

Your Lordships will therefore perceive, that every attention has not only been paid to the health of the slaves, but by the experience of eleven years, and by the documents I have already shewn, that that object has been completely and fully established.

Much having been said in a former debate upon the subject of the height between decks, and a vessel named the Plumper, particularly alluded to by the noble Secretary of State, I have to observe, that the Plumper being only two feet seven inches between decks, as stated by the Secretary of State, shipped 140 slaves, out of whom only two died.

Great stress has been laid upon the evidence of Captain Schank ; and, my Lords, to prove that my words and my actions shall always be the same, and that upon this grand and important question I shall always act with liberality and candour, I did not propose to Captain Schank certain questions relative to the height between decks of vessels, though I was possessed of his sentiments, that the height between decks, by his experience, was a matter of no moment to the health of men on board of the ship. Being myself an advocate for height between decks, I had at all times, where the vessel would admit, wished it as high as possible. But, my Lords, I always shall oppose any proposition brought forward for the mere purpose of harrassing and distressing the British slave trader, after every wise and good regulation has been established for the health and comfort of the negroes by the bill of 1788. In short, my Lords, the Carrying Bill just passed, is merely for the purpose of harrassing and distressing the British merchant ; and it is not more conducive to the health or comfort of the negro. Even the bounty clause, as an inducement for the master and surgeon to take care of the health of the negro, is omitted. We are, my Lords, and it is with pleasure I affirm it, the ablest sea-faring nation on the globe ; and it is therefore to be presumed, that the health of the negro slave whilst on board British ships, is as much attended to as on board the ships of any other nation, and Mr. Park corroborates my opinion in the following words :—

“ The mode of confining and securing negroes in American slave ships (owing chiefly to the weakness of their crews) is abundantly more rigid than in British vessels.”

Having now brought your Lordships to the West Indies, I trust I may be allowed for a moment to pause, and consider a little who are the West-India proprietors : they are our fellow subjects—they are Englishmen—they are, if not born, at least educated in this country. From local knowledge, and personal experience, I must bear testimony to the affection and to the loyalty they entertain for

their King and the Mother Country. It has been frequently, my Lords, mentioned, whenever this question has been agitated in this House—the riches and flourishing state of the West Indies. I admit it, and rejoice at the fact; and may therefore fairly assert, that in a free country, where, thank God, every thing is to be attained by individuals, it cannot be supposed that a West-India proprietor pays less attention to the education of his child than any other British subject; and, indeed, your Lordships know, that the great schools of Eton, Westminster, Harrow, and Winchester, are full of the sons of the West Indians. It would be a reflection, indeed, which the right reverend and learned Prelates I am sure would contradict, to say, that young men quitting these great public schools, to complete their educations at the seminaries of Oxford and Cambridge, and the universities of Scotland and Ireland, should turn out disgraceful to human nature, and destitute of heart and common feeling. It is not to your Lordships that I address this observation, because it is with real pleasure I observe, that all the idea of inhuman treatment from the British planter to the slave was done away in the opinion of your Lordships, shortly after the investigation first took place, by the examinations at the bar of this House. I mention this, my Lords, that as an eye witness and a resident for some years amongst those West-India planters, I may bear witness to their good conduct, to their humanity, and to the care and attention of their slaves.

Facts, my Lords, speak for themselves:—Since the year 1792, and since the commencement of the French war, three events have arisen in the British West-India islands. The first, the Maroon war, in the island of Jamaica. A tribe of Coromantine negroes (part of the Maroons) in amity with the British nation, unjustly made war upon the inhabitants of Jamaica. From the British officers employed in that war, I understand these Maroons, notwithstanding constant intercourse of more than a century with Christians, to be totally void of all religion whatsoever; to be completely savage and barbarous, and to go entirely naked, with the exception of short trowsers. Neither have they, though surrounded by the British plantations, shewn any degree of cultivation, excepting by the provisions which they grow for their own use. During this Maroon war, my Lords, the slaves on the Island of Jamaica remained quiet, peaceable, loyal, and affectionate. The war was soon concluded, and the slaves had the warmest approbation of their masters.

In the Island of St. Vincent the second event took place, namely, the Carib war. The Caribs are the Aborigines of the country,

and were permitted to remain in quiet possession upon the mountains of that island. It was not till the peace of 1763 that St. Vincent was entirely ceded to the King of Great Britain: and the Caribs, previous to this cession to England, having had communication with the French, maintained it during the whole of the peace. The island was consequently captured last war with the assistance of the Caribs; and this war, at the instigation of the French, the Caribs began a new rupture with the British inhabitants of St. Vincent's. Hostilities were fortunately concluded, and the Caribs, since that time, have been removed off the island. During this war, the slaves upon the different estates have remained steady and quiet, and still continue loyal and dutiful to their masters.

The third and last event was, I confess, an insurrection of slaves in the island of Grenada; but, my Lords, it was an insurrection of French slaves, belonging to French masters, tainted with French principles; for even at that time, the slaves belonging to the British never joined in the revolt, but remained quiet upon the plantations of their owners. I trust, my Lords, that these three material circumstances will bear me out in my assertion respecting the general good treatment of the British planters to their slaves in the West Indies. I may also with truth, my Lords, affirm, that the treatment of the negro slaves in the British islands, is far superior to that of all foreign nations.

In the year 1788, I was in the Island of Jamaica, when the first consolidated Slave Act was passing; and an honourable gentleman, a member of the Assembly of Jamaica, who had just then arrived from England, bit by the rage of the day for the abolition of the slave trade, was desirous of introducing additional clauses whilst in the Committee. I was at Spanish Town on the morning of the day on which the bill was to be committed, and was told by this gentleman of his intention to add clauses, and that he was going to Kingston to attend the debate, after having sold a particularly fine able-bodied negro to a French gentleman, to carry to the island of St. Domingo; because, as this slave was an ill-behaved man, whom he would not punish upon his own estate, he meant to part with him. This gentleman upon his return from Kingston, came up to me—having myself had frequent conversations with him upon the folly of the abolition, and the absurdity of going against the common usage in the British islands as to the treatment of the negroes—and said, that the slave was returned to his estate, and should be punished in the usual manner; for, upon his offering him to sale to the French gentleman, the latter asked him

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if he was mad; and upon the honourable gentleman mentioning that his reason for selling this slave was to avoid punishing him, the French gentleman made this answer: "*Si nous avions cet negre chez nous, nous assemblerions les negres de quartier, et nous le ferriens mourir a coups de fouet.*" The Englishman, consequently, instead of proposing his amendments, voted for the bill as it stood.

In the Session of 1797, the House of Commons presented an address to His Majesty, and a circular letter was sent out to the different governors in the British West Indies, to recommend colonial regulations, and to pass different acts of the Legislature for the amelioration of slaves. It is, my Lords, with real pleasure I can observe, that the British planters in the different islands have, with that proper deference which is due to their King and the Mother Country, given the most satisfactory answers upon that subject. All the islands indeed have taken some steps, except the island of Dominica, where the Assembly happened to be dissolved. However, my Lords, it is but justice due to the proprietors of the British West-India islands to observe, that all that has been gained upon the subject of the amelioration of the state of the negroe is, that that is now made law which before was an universal and established custom. In confirmation of my remark, I must refer your Lordships to Mr. President Thompson of St. Kitt's, who, in his letter to the Duke of Portland, says—

"I have the satisfaction to observe to your Grace, that one sentiment seemed to pervade the whole of the members who composed the General Council and Assembly, which was a sincere desire to adopt such measures as they thought would tend to make the negroes happy and contented, and thereby promote the desired object of increasing their numbers by propagation."

I must bear my public testimony to the character of Mr. Thompson, who is an active, popular, and intelligent servant of the Crown. I trust, therefore, my Lords, that I have said enough to prove the superior good treatment of the British planter to his slaves, when compared with that of foreign nations.

To prove to your Lordships how very little can be effected by men who are unacquainted with the prejudices and customs of those who bear the relationship of master and slave, I am to inform your Lordships, from the most undoubted and respectable authority, that the East-India Directors have lately sent out, certainly from the best and most laudable motives, a new code of laws to be observed on the island of St. Helena, relative to the treatment of slaves. So far, my Lords, from producing any good effect, that the slaves themselves are rendered unhappy by it; and if a remonstrance has

not already arrived in England from the inhabitants, a very serious one may shortly be expected.

A few more words, my Lords, on the subject of abolition. In the year 1787, the island of Jamaica was in extreme distress for provisions, and the Assembly presented an address to the then Governor, to induce him to allow supplies to be imported in American vessels. They therein state, that between 1780 and 1787, from the dreadful effects of hurricanes, and their disagreeable consequences, such as famine and disease, that notwithstanding the annual importation of negroes from the coast of Africa into Jamaica, at the time of presenting the address, the negro population was 15,000 short of what it was in 1780. It is true that upon some estates, the negro population may and does increase; and it is equally clear, that upon many others it rapidly diminishes; consequently the planters are obliged to purchase slaves annually. In the island of Jamaica, a particular friend of mine has two adjoining estates, both in Montego Bay. On the one the negroes increase; and on the other, though adjacent, they are obliged, by the decrease of population, to make annual purchases. Some estates in St. Vincent's increase, whilst in Tobago there is little probability of an increase; and as the latter, in most cases, diminish, there is consequently a very great inconvenience. In case the abolition should unfortunately take place, the English planter, more active and more fertile at expedients of commerce than any other, would inevitably, upon those estates that increase in negro population, turn slave-breeder, and then supply different estates and different islands. The consequences that have been so often drawn,—the tearing of the slave from his country and family, would, indeed, in this case, take effect; for the civilized and domiciliated slave would be torn from his family and connections, to supply the deficiencies on those estates and islands where the negro population does not increase.

To give, my Lords, the sentiments of foreigners, even, upon the subject of abolition, and to prove that they are congenial with those of the British planter, I beg leave to quote a memorial presented to the States General by the Dutch inhabitants of Essequibo and Demarara, upon being precluded from the importation of negroes by foreign ships. The words are:

“ It is impossible to inform your High Mightinesses of the real annual diminution of our slaves, but it is generally calculated at five in the hundred, or a twentieth part. This is little felt the first year: nineteen negroes hardly perceive that they do the work which the preceding year employed twenty; but the second year, the same work falls to eighteen; and if another year passes without

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any augmentation by purchase, seventeen must do the work first allotted to twenty. This must give rise to discontent, desertion, and revolt : or if the negroes put up patiently with this surcharge of labour, illness and an earlier death must be the consequence ; or, lastly, if the planters seek to avoid these inconveniences, they must gradually contract the limits of their plantations, and of course diminish their produce."

Whenever, my Lords, I have the honour of addressing your Lordships, God forbid that I should say any thing that could do the smallest injury to any single individual, or to society collectively considered ; but it is necessary, on a subject of such importance, to make a fair and candid statement of the various circumstances requisite for the illustration of the subject. It is not for me, my Lords, to dwell upon what may be the conduct or the disposition of the British West-India islands, should the abolition of the slave trade take place. I cannot, however, help calling to your Lordships' attention the address to the King from the Assembly of Jamaica——

" We can with truth assure your Majesty, that no opportunity, no circumstance, which may enable the Assembly of Jamaica to make farther provisions to secure to every person in this island the certain, immediate, and active protection of the law, in proportion to their improvement in morality and religion, shall be neglected ; but we must at the same time declare, that we are actuated by motives of humanity only, and not with any view to the termination of the slave trade.

" The right of obtaining labourers from Africa is secured to your Majesty's faithful subjects in this colony by several British acts of Parliament, and by several proclamations of your Majesty's royal ancestors. They, or their predecessors, have emigrated and settled in Jamaica, under the most solemn promises of this (absolutely necessary) assistance, and they can never give up or do any act that may render doubtful their essential right.

" We have the utmost reliance on your Majesty's paternal goodness, that this right shall remain inviolate, as long as they shall remain faithful to your Majesty, and true to the allegiance they owe to the imperial Crown of Great Britain."

Much more, my Lords, might be said upon that subject ; but I shall avoid all unnecessary illustration, either by facts or arguments. All European nations are anxious to wrest this valuable trade out of our hands. I shall not, like some advocates for the measure, advance as an argument that the French have abolished the trade, be-

cause they have at this time no settlements in the West Indies. That is a specious but a weak position. I have every reason to believe, that the motive for the removal of Victor Hugues from the island of Guadaloupe, by the French Directory, was for the express purpose of re-establishing the slave trade in that island, which, since the passing of the abolition, had been found very beneficial in a state point of view. The new opinions adopted in France, engendered in the madness of the moment, and productive of the anarchy and confusion observable by every wise man, were certainly consonant to the sudden impulse for the abolition. By the circumstances stated, respecting the island of Guadaloupe, it is evident, that there is a considerable change of opinion on this subject in France; and that opinion, report mentions, has been strongly corroborated by a reference to the policy of the Portuguese, who carry on that trade with great advantage and profit.

Much stress has been laid upon the abolition of the trade by the Danes. But, my Lords, I beg leave to state that I now hold in my hand a bill received this day, drawn upon the Danish Consul in this country, in payment for slaves bought so late as the 12th of February 1799; and it is equally well ascertained, that the Danish factors have, within these last twelve months, returned to the coast of Africa. In these instances, my Lords, which I have as great a right to impress upon your Lordships' minds as the supporters of the abolition have to statements of a contrary nature, I am warranted by the evident acknowledgment of error on the part of the two countries mentioned.

Some enthusiasts for abolition have endeavoured to maintain, that America has abandoned the slave trade; but it is a fact upon record, that the Americans are now carrying it on for the Spaniards; and it is a truth as well known, that notwithstanding an act of abolition has passed the Congress, the government of that country is not sufficiently strong to enforce its own laws on this particular subject. This spirit of resistance to the American Legislature is not a little heightened and inflamed by the many advantages obtained under the sanction of the Spanish Government. So far back as the 24th of January 1793, the Court of Madrid issued the following declaration in favour of foreigners who may chuse to supply the Spanish settlements with negroes:

An EDICT translated from the Spanish.

"His Excellency Don Diego de Guardoli has communicated to this Consulate, under date of the 24th of January last past, the following royal order:

“ The Spanish nation, being one of those which most frequented the coast of Africa to obtain negroes, before the first contract was made with the English, and His Majesty knowing the advantages that may arise to the state from our merchants recommencing this traffic direct, has been pleased to grant, in order to promote so important an object, the following indulgences :

“ That all Spaniards may undertake these expeditions from any of the Ports of Spain or America :

“ That the crews of the negro vessels may be half foreigners, provided the other half—and the Captain in particular—are Spaniards :

“ That every thing shipped for this trade, direct, shall be free of duties :

“ That the vessels of foreign build, that shall be purchased expressly for the African commerce, shall be exempted from paying the foreign and every other duty :—All which I communicate to you for your information, and that of the commercial world.”

These are the sentiments of the Court of Spain in favour of the slave trade ; and by another edict of a more recent date, from the same high authority, still greater encouragement is given to adventurers in that trade. It has been proved at the bar of this House, that even the Spanish frigates carry on this trade ; and that at present there are cargoes of slaves now waiting on the coast of Africa to be conveyed to the Spanish part of America.

Having said thus much upon the West Indies, and upon the subject of abolition, I beg leave to conclude this part with the words of an abler writer :

‘ You have invited and persuaded us, to purchase and occupy Crown lands in the islands ; you have undertaken and promised to furnish us with labourers sufficient for the cultivation of those lands ; you have encouraged us to invest our fortunes in these plantations ; you have encouraged not only your merchants, but foreigners, to advance their money in loans, to a vast amount, for the improvement and extension of this culture. If you now put a stop to the cultivation, we and our creditors have a right, upon every principle of justice, to demand from you a full indemnification.’

I come, now, my Lords, to the last, though not the least, part of the subject, namely, the importance of the West Indies. However much I may regret the difference of opinion with any noble Lord upon this great and important question, I am confident that the documents which I shall have the honour of submitting to the House respecting the present flourishing state of our West-India settlements, must be a picture highly gratifying to every well-wisher

of this country. It is highly gratifying, indeed, that I can attract your Lordships' attention with this agreeable object, after we have for seven years experienced all the difficulties and dangers of a widely extended and expensive war—a war, my Lords, in which our naval and military prowess has rivalled, if not surpassed, the most brilliant periods of antiquity.

I shall proceed, my Lords, to the statement which I promised, with assurances that they all are extracted from the best and most incontrovertible authorities :

Importance of the West Indies.

1788.

450,000 negroes, at 50l. per head	- - -	£. 22,500,000
Utenfils, mules, and crop on the ground, double the value of the negroes	- - - - -	45,000,000
Value of houses in towns, trading and coasting vessels, and their crews	- - - - -	2,500,000

Capital - 70,000,000

Employing 689 vessels, 148,176 tons, equal to the whole trade of the country at the end of the last century, navigated by 14,000 seamen, exclusive of African, American, and Newfoundland Colonies, and the American States.

The gross duties to the British Empire - - - - 1,800,000

Permit me, my Lords, to make some few additional remarks. Since the year 1788, at which period I trust I have proved that the British West-India capital amounted to 70,000,000l. sterling, great political events have happened. Early in the year 1793, war took place between this country and France; and by the characteristic bravery and active exertions of our army and navy, the islands of Martinique, St. Lucia, and Tobago, have been conquered from the French; the island of Trinidad from the Spaniards; and the settlements of Demarara and Essequibo from the Dutch. Hence our additional wealth and splendour in the West Indies; and hence that unbounded influence which commands the peace of our settlements, and protects them from the introduction of that political phrenzy that has outraged and convulsed the civilized society of Europe.

I cannot give your Lordships a more clear or demonstrative proof, than that the trade in 1796 required 350,230 tons, navigated by 24,000 seamen.

1798.

Gross duties to Great Britain	- - - - -	£. 3,000,000
Value of imports to the ports of Great Britain	-	45,000,000
Of which West-India imports only	- - - - -	11,000,000
Tonnage of the port of London	- - - - -	400,000
Of which West-India duty	- - - - -	96,000

After describing our national happiness and prosperity in the West Indies, resulting from the united efforts of our commercial and military enterprize, it may not be amiss, by way of contrast, to demonstrate to your Lordships what the French, during the same period, have lost and sacrificed at the shrine of folly and infamy. This is no digression, my Lords, for every circumstance connected with the existence of our West-India settlements is also essentially connected with the existence of the slave trade. The French commerce, at the moment of the Revolution, stood thus :

	Tons.
The French, excluding the foreign tonnage, employed	- 350,000
Seamen (French)	- - - - - 50,000

About fourteen seamen to every 100 tons.

Their West-India commerce alone, 600 ships at 350	
tons each	- - - - - 29,000
Seamen, fourteen to 100 tons	- - - - - 29,000

Imports from the West Indies 185 millions livres.

Exports to ditto, - - - - 78 ditto.

From these estimates I have clearly proved, that in the year 1788 the British property in the West Indies amounted to 70,000,000*l.* sterling. Admitting that the price of negroes, since the commencement of the war, has risen from 5*l.* to between 8*l.* and 9*l.* sterling per head, the improvement of property in the same period much more than counterbalances the advance; and hence I am perfectly well warranted in saying, that the whole capital of the old British West-India property amounts to at least 80,000,000*l.* sterling. If allowed to add the value of the new West-India property, namely, the conquests from the French, Spaniards, and Dutch, amounting to at least 20,000,000*l.*, I may safely assert, that the present British capital in the West Indies is equal, upon a fair calculation, to one hundred millions sterling! A sum, my Lords, which demands your most serious consideration, before you consent to the abolition of that trade, without which it could not exist. When I say, that, on the proof of this interesting fact, I repose the whole strength of my argument, I am confident that your Lordships will pause, and fully weigh the consequences of your vote this evening. I am confident that, as the hereditary

guardians of British subjects, you will stretch out your hands to protect, not to destroy—I am confident that, as hereditary Counsellors of the Crown, you will give life and spirit, instead of dejection and death, to a most numerous and most loyal, description of His Majesty's subjects.

I now, my Lords, beg leave to return my warmest thanks for the great indulgence which I have experienced this evening. The sentiments which I have delivered against the bill are the pure dictates of my conscience; and I am highly flattered by the patient hearing which your Lordships have given me in the discharge of the duty which I owe to my King and Country.

THE REPORT
FROM
THE COMMITTEE OF SECRESY

APPOINTED BY THE HOUSE OF LORDS

To inspect the Papers delivered by His Majesty's Command, (sealed up in a Bag,) containing Secret Information received by His Majesty's Government, relative to the Proceedings of different Persons and Societies in Great Britain and Ireland engaged in a treasonable Conspiracy, and to the Design carried on by our Enemies, in concert with such Persons and Societies, for effecting the Separation of Ireland from this Kingdom.

(Ordered to be printed 27th May 1799.)

THAT the said papers, and the other informations which have been laid before them, contain the most decisive evidence of an extensive conspiracy carried on with unremitting industry, both in Great Britain and in Ireland, for the destruction of the Laws and Government; for the overthrow of every existing establishment, both in Church and State; and for imposing, by force, on the people of these realms, under the influence and by the aid of France, a system subversive of public order, morality, and religion.

In the formation and progress of this conspiracy, your Committee have seen a constant and systematic adherence to that course which, having opened the way to all the calamities and crimes of France, has since been uniformly pursued by all those who, in various parts of Europe, have engaged in similar designs: and your Committee are therefore decidedly of opinion, that the criminal proceedings which have been established in evidence before them, are not to be considered merely as the acts of unconnected and obscure indi-

viduals, but as branches and members of an extensive and complicated system, which aims at nothing less than to subvert the whole order of society as now established in Europe. The means which are every where ultimately looked to for the accomplishment of this design have been exhibited in France in their fullest operation and extent; they have unhappily been (though in a less degree) exemplified in Ireland; and it is the painful duty of your Committee to lay before this House a general view of the plan which has been pursued by a part of their fellow-subjects in this kingdom, in order to prepare the way here for similar scenes of insurrection, rebellion, and civil bloodshed. The necessity of entering in this Report into a detailed and historical enumeration of the different transactions which are included under this general description, is, however, superseded by the distinct and particular statement of them which is contained in the Report of the Secret Committee of the House of Commons, which has been communicated to your Lordships, and referred to your Committee.

The whole of that most important document your Committee beg leave earnestly to recommend to the particular attention of your Lordships.

They have found it supported throughout by the evidence which has been laid before the Committees of both Houses; and the truth of several of the facts there stated, as well as the authenticity of the sources of information from which they were drawn, have received additional confirmation from circumstances which have been disclosed even since the date of that Report.

In any attempt to trace the outlines and leading features of the system established and acted upon by the disaffected in this kingdom, the first point which claims attention is the indefatigable industry employed for deceiving and misleading the people at large, and particularly the lower classes of the community. To poison the minds of persons of this description with opinions destructive of their own happiness, and inconsistent with the very ends and nature of all government, has always, and in every country, been the principal endeavour of those who are engaged in these conspiracies for promoting the principles of the French Revolution. Your Committee deem it almost unnecessary to recall to the recollection of this House to what extent and with what success this measure was first adopted in France. They have seen abundant proof that, for many years past, and down to the present moment, the same means have been unremittedly pursued here by those who have unquestionably had the same objects in view. It would be an endless and most disgusting task to enumerate the almost infinite variety of

impious, immoral, and seditious publications with which the press has of late years been loaded, both in Great Britain and in Ireland, and which appear to have in great part (if not wholly) proceeded from the persons engaged in this conspiracy. From this system of attack, nothing has been held sacred. To revile our holy religion, to undermine the foundations of our faith, to subvert every established principle both of political and moral duty, to destroy all sense of allegiance to our Sovereign, all attachment to the forms and principles of our happy Constitution, to eradicate every sentiment of national character, and to render the people of these realms indifferent both to the dangers and to the successes of their country, have been the invariable objects of these multiplied and continued endeavours.

The zeal with which these doctrines have been disseminated, and the peculiar mode of their circulation, are however deserving of particular attention. They appear to be principally addressed, not to that class of society whose habits might enable them, in some degree, to judge of the tendency of such opinions, but to those whose station and occupations have in great measure debarred them even from that degree of knowledge. With this view, these writings have been printed in numerous editions, and in the cheapest forms; they have even been distributed gratis, and in large quantities; and their circulation among the labouring classes has been a principal occupation of emissaries deputed to various parts of the country from the societies established in this metropolis. The same object has been pursued by inflammatory language, by seditious discourses, by lectures publicly delivered, by tumultuous assemblies convened in the neighbourhood of the capital and of other populous places, and by every other means which appeared best calculated to excite throughout the country a spirit of general hostility to its religion and government, and to delude, to the commission of the most atrocious crimes, those whose situation most exposed them to this seduction.

In this close imitation of the beginnings of the French Revolution, the advantage which in that country had been derived to the supporters of these principles, from their success in corrupting the soldiery, could not escape the observation of those who, in these kingdoms, were labouring in the same cause. Your Committee have accordingly found, by clear and multiplied proofs, that repeated endeavours have been employed to taint His Majesty's fleets and armies, by the introduction of a spirit of insubordination and mutiny, inconsistent with the duty of subjects, and still more with that discipline which is the indispensable foundation of all military

service. Wherever in any part of those gallant and meritorious bodies of men any trace of such a spirit has appeared, to this cause it is principally to be ascribed; and it is much more to their loyalty, fidelity, and steady sense of duty, than to any want of industry employed to mislead them, that the ultimate failure of this part of the conspiracy is to be attributed.

Following the same example of the progress and success of the measures employed to promote the cause of the revolution in France, the next object to which the conspirators in these kingdoms appear to have turned their attention was the formation of popular societies, which, like those established in the earlier periods of the French Revolution, might supersede the authority of Government, of whatever description, and enable their leaders to assume and exercise, at their discretion, the whole power of the country, civil and military.

The history of these successive attempts in England, in Scotland, and in Ireland, is so particularly and distinctly detailed in the Report of the Secret Committee of the House of Commons, that your Committee deem it unnecessary to repeat it here.

They will only remark, that these attempts, followed up as they have been with unremitting activity and perseverance, have successively assumed every shape, and covered themselves under every pretence, which might best elude the vigilance of the King's Government, and promote the wicked and dangerous designs which were in the contemplation of the leaders of these societies.

The effects which this most powerful instrument of treason and rebellion is capable of producing, have been but too strongly shewn in Ireland, where, under the name of United Irishmen, a very large proportion of the lower class of the people throughout whole districts, counties, and provinces, have been combined into a systematic body leagued against the Government, and protected from detection and punishment by the nature of their establishment, by mutual oaths of secrecy, and still more by the general-terror which their menaces, crimes, and outrages, have naturally inspired, till at length the whole system burst forth into an open Rebellion, which is even at this hour rather repressed than subdued.

It is under these circumstances that this establishment of United Irishmen, which has been so injurious to the peace and interest of Ireland, appears to have extended itself to this kingdom, and particularly to the metropolis, where there is always among the labouring classes a large number of Irish. It has also been closely imitated by the formation (precisely on the same model) of bodies of United Scotsmen and United Britons, which do not however as

yet appear to have made such progress in this kingdom as was probably expected by their leaders.

The system of Corresponding Societies which had preceded these, and prepared the way for them in this kingdom, is however scarcely, if at all, less dangerous, and appears to have been carried on to an extent well deserving the most serious attention of this House. Your Committee have annexed to this Report two lists, one extracted from the papers found at different periods in the possession of the Secretary of the London Corresponding Society, and at the General Committee Room of that Society; the other a copy of a paper found in the possession of a member of what was called the Executive Committee of that body.

They contain the names of different places in this kingdom with which that society entertained correspondence. Your Committee have reason to believe that even these lists do not include the whole, but they appear to your Committee to furnish ample proof of the necessity of some new and more efficient provision to guard against the danger of such establishments, the extensive influence of which has already been manifested both in France and in Ireland, and can by no means be considered as an object of slight concern in the present state of this country.

To this imitation of the course of the proceedings which have led to such fatal consequences in France, your Committee find that the disaffected in these kingdoms have added the crime of a treasonable communication and connection with the enemy at various periods during the present war.

Intelligence of the state of both kingdoms, with a view to the facility and success of invasion, has been repeatedly transmitted to the French Government, both from London and from Dublin. The invasion of Ireland was planned in personal intercourse between some of the Irish Rebels and the French General charged with the execution of that measure; a resident envoy continued for a considerable time in France, regularly accredited by the body of United Irish. The communications were also maintained by frequent journeys of persons who were addressed from the Conspirators in Ireland to the Members of the Societies in this kingdom, and who from hence passed over to the Continent. One of these, being apprehended in the very act of procuring his passage for France, was tried and executed here; and it appears that at the time of the arrest of this person, and of Mr. Arthur O'Connor, who was apprehended with him, His Majesty's Government were in full possession of the knowledge of the treasonable designs which the latter has since confessed.

Your Committee have, however, too much reason to apprehend, that neither the punishment of the offender already mentioned, and of those of his accomplices who have suffered in Ireland, nor the imprisonment of others, has yet stopped the course of this treasonable intercourse with the enemy. It has, indeed, appeared to your Committee, that, during the detention of the prisoners who were confined on this account in Dublin, they found the means of keeping up communications with some of their confederates who were still at large : and recent evidence has been furnished to your Committee, of the continuance of a treasonable correspondence between the United Irish and the Enemy, with the object of encouraging and aiding an invasion of His Majesty's kingdom of Ireland.

On the whole result of their examination, your Committee have seen the strongest grounds to be persuaded, that if the dangerous designs of these conspirators have been so far checked and repressed in this kingdom, as to prevent any actual interruption of the public tranquillity, this could only have been effected by the vigilance of His Majesty's Government, aided by the exercise of those extraordinary and occasional powers which Parliament has from time to time judged it proper, after the example of their ancestors, to confide to His Majesty ; and supported by the extraordinary and unprecedented display of zeal, energy, and public spirit, on the part of the great body of His Majesty's faithful subjects. So long as these continue, and as the attention of Parliament is constantly applied to supply any defects in the means which the existing laws may afford to meet the exigencies of this new and unexampled crisis, they are confident that, under the Divine Providence, no danger is to be apprehended to the Laws and happy Constitution of this kingdom. But they are on the other hand equally convinced that this object requires a continued and active vigilance ; and they feel it their duty to add, that no form of Government can, in their opinion, be considered as secure, under which the system of Secret Societies, such as it is described in the Report of the Secret Committee of the House of Commons, and as it has appeared in evidence before them, is permitted to exist.

LIST of Places with which the London Corresponding Society have corresponded, as appears by the papers found in the possession of their Secretary, and at the General Committee Room at the Queen of Bohemia's Head.

Cradley.	Bromley.	Stourbridge.
Norwich.	Leeds.	Battle.
Sheffield.	Leicester.	Wakefield.
Manchester.	Exeter.	Birmingham.
Chester.	Deptford.	Woodchurch, Kent.
York.	Rocheſter.	Bath.
Liverpool.	Aſhton.	Bristol.
Halifax.	Trowbridge.	Tunbridge Wells,
St. Albans.	Aſton.	Melbourn.
Bradford.	Dudley.	Stockport.
Coventry.	Paiſley.	Woolwich.
Maidſtone.	Helſtone.	Linſfield.
Portsmouth.	Berwick.	Finsbury.
Edinburgh.	Newcaſtle-upon-Tyne.	Crauley.
Glasgow.	Chevening.	Craley.
Perth.	Oxford.	Aſhton-under-Lyne.
Dundee.	Wolverhampton.	Framlingham.
Nottingham.	Whitchurch.	Garſtang.
Derby.	Cardiff.	Seven Oaks.
Banbury.	Graveſend.	Chevinam.
Adderbury.	Loughborough.	Rochdale.

A LIST of the United Corresponding Societies of Great Britain, in the year 1797, found in the poſſeſſion of a perſon ſome time a Member of the Executive Committee.

Portsmouth, Hampſhire.	Whitchurch, Shropſhire.
Newcaſtle-under-Line, Staffordſhire.	Leominſter, Herefordſhire.
Salford, near Manchester,	York, Yorkſhire.
Manchester, Lancaſhire.	Bath, Somerſetſhire.
Sheffield, Yorkſhire.	Bristol, Somerſetſhire.
Norwich, Norfolk.	Loughborough, Leiceſterſhire.
Bradford, Yorkſhire.	Wolverhampton, Staffordſhire.
Nottingham, Nottinghamſhire.	Stourbridge, Worceſterſhire.
Birmingham, Warwickſhire.	Wakefield, Yorkſhire.
Halifax, Yorkſhire.	Melbourne, Derbyſhire.
St. Albans, Hertfordſhire.	Leiceſter, Leiceſterſhire.
Exeter, Devonſhire.	Edinburgh, North Britain.
Cheſter, Cheſhire.	Glasgow, Ditto.
High Wycombe, Bucks.	Perth, Ditto.

Dundee, North Britain.
Paisley, Ditto.
Helstone, Cornwall.
Berwick, County of.
Newcastle-upon-Tyne, County of.
Oxford, Oxfordshire.
Chevening, Kent.
Gravesend, Ditto.
Maidstone, Ditto.
Rochester, Ditto.
Chatham, Ditto.
Bromley, Ditto.
Cardiff, South Wales.
Woodchurch, Kent.
Truro, Cornwall.
Derby, Derbyshire.
Litchfield, Staffordshire.
Redbridge, Hampshire.
Leeds, Yorkshire.
Chichester, Hampshire.
Liverpool, Lancashire.
Jedburgh, North Britain.
Sunbury, Middlesex.

Kilmarnock, North Britain.
Siranraer, Ditto.
Rowley, Staffordshire.
Hull, Yorkshire.
Grantham, Lincolnshire.
Southampton, Hampshire.
Kendal, Westmorland.
Wooton, Hertfordshire.
Bromley, Yorkshire.
Kegworth, Leicestershire.
Banbury, Oxfordshire.
Adderbury, Ditto.
Tamworth, Warwickshire.
Stockport.
Warrington.
Gosport, Hampshire.
Ipswich.
Philips Norton, Somersetshire.
Ashton-under-Lyne, Lancashire.
Coventry.
Tunbridge.
Rochdale.

HOUSE OF LORDS.

Friday, July 5.

Lord GRENVILLE moved the order of the day for the second reading of the Slave-trade-limitation Bill.

His Royal Highness the Duke of CLARENCE rose, and spoke at great length. (A correct copy of His Royal Highness's Speech will be found in page 501 of this volume.)

Lord GRENVILLE said it was impossible for him, after the opposition which had been given to this bill, to let the question for its going into a Committee be put, without delivering a few sentiments in favour of it; and in doing so, he would not make an allusion to any argument which had fallen from an illustrious personage, between whom and him there could be no personal debate, because there was no equality between them.

Lord ROMNEY called to order. He agreed with the noble Secretary of State, that personally there was no equality between an illustrious Prince and any other Member of that House; there could be no equality—personal equality between His Royal Highness and any other Member then in the House, there was none—but he always understood that His Majesty having called any person to a seat in that House, gave him an equality with any other personage in it, as to the right of Speaking. He understood that he had an equal right with that illustrious personage to deliver his sentiments in that House. His Royal Highness had, indeed, done himself great credit by the speech he had delivered upon this subject, but the right of speaking was equal in that House.

Lord GRENVILLE was far from taking it unkindly that his noble relation had spoken to order. He was clearly convinced, however, he had infringed upon no rule of order. He questioned no right of speech in that House; he only said, that between His Royal Highness and himself, there could be no debate personally, because there was no equality.

Lord THURLOW—I wish to have it clearly understood, whether it is the Constitution of this House, that we are unequal in our rights to speak here. I am one of the lowest in point of rank. I contend not for the superiority of talent, or for any preference, for any consideration whatever; but I claim to be exactly equal, not only to the illustrious personage who has just spoken, and who your Lordships have heard with so much pleasure, but also with the Prince of Wales, if he were present in this House, and acting as a

Peer of Parliament. I know of no difference between Peers of Parliament, considered in their parliamentary character ; and I do think that the lowest in rank in the House is equal to the highest, while we are debating. If rank or talents created an inequality in our rights to speak in this House, the illustrious personage who has just spoken, would have a higher right than I pretend to have ; but I do claim for my humble self an equality with every Prince of the Blood, or any other who has a seat in this House, to speak my sentiments.

Lord GRENVILLE observed, that he was not convinced by what had fallen from either of the two noble Lords, and therefore he would proceed to discuss the present question on its own merits simply, and without referring to any thing that had been said. The first thing which the House had to consider was, the nature of the present bill. Before he came to that point, he would declare generally, that no advantage which individuals, or the public, could derive from the continuance of the slave trade between the coast of Africa and the West Indies, should ever induce him to give it his approbation, or to consider it in any other light than a system, not only of injustice and inhumanity, but of fraud, robbery, and murder. But shocking and detestable as that system was, it was not the object of the present bill to do it away ; it was to prevent its continuance in a particular spot, where it was carried on under circumstances of aggravation tenfold greater than in any other place. The quantity of district from which the bill went to prohibit the trade, was about one third or one fourth of the whole of the coast on which the trade was carried on. It could not therefore be contended, that the trade would be so far injured as to stop those supplies which the colonies were said to stand in need of ; but still less could such a proposition be maintained, after it had appeared in evidence at their Lordships' bar, that the number of slaves annually exported from this district amounted to little more than 3,000, making only one twentieth part of all the slaves carried away from the coast of Africa during the course of a year in British ships. It was extremely important for their Lordships to consider what was the cause of this comparatively small number. It was proved from the evidence that it was owing to the depopulation of the country, in consequence of the numbers of slaves that had been carried away from this coast, because it lay nearer to the West Indies than the other coasts. If any noble Lord doubted this depopulation, let him but recollect that part of the evidence which stated, that the ships which stopped to take up slaves at this coast spent some months longer in completing their voyage than the vessels that went farther off ; and that this was

caused by their being obliged to wait so long a time before they could complete their cargoes. Now with regard to the injury which it was said the colonies would sustain from stopping the trade on this district, he would again call their Lordships' attention to the evidence, which stated, that not one of the 3,000 slaves annually exported from this coast, were carried to any of our West-India possessions which were the property of West-India merchants; but that they were for several years sold at Demarara, and some places on the coast of America. Therefore, if the House should pass the present bill, the people in the West Indies would not know, except by report, that such a law existed. It was evident, therefore, that the restriction from trading on this coast could neither injure our colonies, nor materially affect the persons immediately concerned in the trade. But there were other parties whose interests deserved to be consulted as much as those concerned in the Slave Trade, and who, if considered in a public point of view, ought to receive every degree of protection and encouragement which it was in the power of the House to grant them. This was the Sierra Leone Company; a company which originated from the purest principles of philanthropy and justice, and to attain the ends of which it had made great sacrifices; it was a company highly meritorious, and highly deserving of praise and encouragement. A Counsel who lately appeared at the bar against this bill, spoke in a sneering manner of this Company, and the feeble attempts it had already made in producing any articles of trade. But he would ask noble Lords, whether any of those colonies, which were now rich and flourishing states in America, had, in the space of fifty years after their first establishment, made a greater progress than the Sierra Leone Company did in the space of seven years? Was it nothing that this company had imported ivory into Great Britain, and were likely to carry that trade to a considerable extent? Was it nothing that they had discovered a dye which could colour a much finer blue than indigo? and when indigo and tobacco were first cultivated in America, they were spoken of in Europe with contempt. Was it nothing that the Company had cultivated cotton, which promised to be very productive? But, upon this part of the subject, it had been argued by Counsel, that this cultivation of cotton would injure the planters in the West Indies. If any noble Lord suffered such an argument to weigh with him for a moment, he would inform him, that such was, at this moment, the scarcity of cotton, that manufacturers could not carry on their business for want of it. In short, the Sierra Leone Company had made efforts that promised hereafter to be of the most essential benefit to this country. There was no part of the globe on

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which it was not possible to produce things useful for man, and serviceable to every other country. Africa, which was hitherto regarded in no other way, except for the purpose of being oppressed, pillaged, and desolated, possessed all these natural advantages in common with other parts of the world. All that was now required of the House was, that it would sanction a measure which had for its object, not only the improvement of such advantages under the care of this highly valuable body of men he was speaking of, but also to rescue from the most dreadful calamities a country that had long been a prey to rapine and cruelty. Was this country capable of being improved? It was. And the negroes were capable of civilization. Let any noble Lord, who wished to satisfy himself on the subject, read the account of Mr. Park's travels (a book which he himself had perused with great attention); and there he would find, that those people who lived in the interior of the country, were in a state of civilization; that they cultivated land, and that they were capable of practising all the social virtues, and all those acts of hospitality and kindness which would do honour to the most polished societies. Very different, however, was the situation of the countries bordering on the coasts. All history proved, that wherever a trade was carried on in slaves, that country must be in a state of barbarism. In the first or second page of Thucydides, it would be found that at one time all the states of Greece which bordered on the sea, were in an uncivilized and savage state, because in those places a trade had been carried on in slaves; and such was also the case with our own island at the time the Romans invaded it. In like manner, the country which was then the object of discussion, was in the most dreadful state, in consequence of this nefarious and bloody traffic; in the course of which Captains of ships had fraudulently swept away whole families. Some of these Captains had lately appeared at the bar as witnesses, (the first instance he had seen of persons swearing on a question in which they were interested.) Four of them swore that it was absolutely necessary for ships trading to the Leeward coast to stop at the prohibited district for provisions, and that they had stoped there. By his directions their leg books were brought forward on the following day, when it appeared by these that they had not stopped on this coast; and that, so far from its being necessary to stop, it appeared that not above one or two ships out of one hundred had stopped there. He would not express what he felt on this occasion; but if their Lordships, at the time these men gave their evidence, had been sitting in a judicial instead of a legislative capacity, he was confident they would have adopted a proceeding different from what they had done. He would men-

tion another fact in support of the bill, and to shew the peculiar cruelty of trading to this coast—on account of the length of time that elapsed before the ships completed their cargoes of slaves, a mortality to an extraordinary extent always took place amongst these unhappy wretches, whose fate he would call by no other name than that of murder. Such were the deplorable scenes which this country exhibited—this country, whose bleeding wounds the present bill proposed to heal. No consideration of interest should induce that House for a moment to delay this act of justice, if the argument of interest could be urged with any truth; but it could not; for he had proved from facts that had been sworn to at the bar, that the trade whose abolition was sought for, was productive of very little interest, but of great calamity. After many other observations, enforced with great ability and eloquence, his Lordship concluded by giving the bill his most hearty support.

Earl of WESTMORLAND thought it his duty to state fairly and candidly what his opinion was with regard to the present bill. In opposing it, he considered that he was consulting the best interests not only of the planters and West-India traders, but of that humanity upon which it was pretended the measure was founded. He was astonished at the means that had been taken to work up the passions of their Lordships upon this measure: for his part, he could not discover in what respect it could possibly serve the cause of humanity, were the slaves now in the West Indies to be freed? If it was against all laws, human and divine, as had been said, to carry men to the West Indies, by what law were those already there to be detained? This country's giving up the trade would not induce other nations to abandon it; it was therefore better to continue it under the wise regulations which it was subjected to in this country, than to allow it to fall into worse hands. He did not much admire that conscience, which, for the sake of preventing an act of inhumanity, would leave the unfortunate sufferers in a situation in which their misery would infallibly be increased. There was one circumstance he could not help noticing with regard to the penalty of the bill. Penalties were laid upon all British subjects trading to a certain district. Would those penalties extend to Ireland? He believed they would not: and if they did not, the bill was altogether nugatory. It was evident, that if British ships were to be prevented from going to any part of the coast, the whole of the prohibited quarter would be crowded with foreign vessels. The evil which it was sought to remove would thus be increased, and our trade would be greatly injured, as the slaves purchased there would then be paid for in foreign instead of British manufactures.

Lord DOUGLAS of Lockleven (Earl of Morton in Scotland) opposed the bill, because he thought it would not only prove injurious to the commerce of the country, but ineffectual as to the object it had in view. This was too obvious to be denied; for while the trade would be prohibited to Great Britain, it would be left open to every other country.

Lord HOLLAND declared, that it was impossible for him to sit silent while the principles of humanity were treated with scorn, and made the subject of jests and derision. Conscious of his warmth of temper, he did not wish to enter at length into the arguments which had been urged by some noble Lords against the bill. He should content himself with a few cursory observations: all the evil consequences which the opposers of the bill predicted would ensue from its being carried into effect, were a repetition of the arguments which had so often been advanced, but as often refuted, against the total abolition of the Slave Trade; that was a measure which, he would always maintain, justice, humanity and policy demanded; but he had not to argue on that ground at present, and would therefore confine himself to the present measure. It had been said that the West India slaves were in a better situation than in their own country; but he could not conceive why we should pretend to decide what was best for an African. He did not believe there was any thing in nature which prevented the people of that country from judging for themselves, with regard to their own interests. It had been proved that they were unwilling to be removed. It was next said, that the prisoners taken in war would be killed if they were not sold; but if there were no means of selling them, would the petty tyrants of Africa be so anxious to make prisoners, as from Mr. Park's book it appeared they were? Our West-India colonies were very precarious possessions. It had been declared by very great authority in another place (Mr. Pitt), that unless some alteration took place with regard to the Slave Trade, their safety would be endangered; and it was somewhat remarkable that those who so implicitly believed His Majesty's Ministers upon every other subject, should refuse to believe them on this. If these possessions were insecure, would it not be prudent to prepare another market from which we might procure the same productions? He begged pardon for troubling the House thus far. If he had used some strong expressions, they had been excited by what was said before. He did not much admire those who could debate the present measure without some degree of warmth. It was certainly a subject which he could not discuss with the same coolness as he would a Turnpike or an Inclosure Bill.

Lord HAY (Earl of Kinnoul in Scotland) opposed the bill, which he considered as merely calculated to promote the interests of one mercantile company at the expence of many others. He also condemned, in terms of severity, the attempt, by a side-wind measure of this kind, to fritter away a trade, the continuance of which was not fairly in argument before their Lordships.

Bishop of ROCHESTER-spoke as follows:—My Lords, I hope I shall not trespass too long upon your time, as I mean to confine myself, as far as the course the debate has taken will permit, to the narrow limits of the question which is immediately before the House, the bill upon the table; a subject quite distinct from the general question of abolition. Not, my Lords, that my mind shrinks from the difficulty and magnitude of that general question. The time, I trust, is at no great distance, when I shall rise before your Lordships to arraign the injustice and impolicy of that nefarious traffic—injustice, my Lords, which no considerations of policy can extenuate—impolicy, equal in degree to the injustice. And, my Lords, I shall not be deterred from going openly into this discussion, from the danger supposed to attend the measure, and the very agitation of the question, at this season, arising from the particular complexion of the times. I know well, my Lords, that the advocates for the Slave Trade have long endeavoured to represent the project of abolition as a branch of Jacobinism; with which, my Lords, it is no more connected, than it is with the religion of the Persees. My Lords, we who contend for the abolition, proceed upon no visionary notions of equality and imprescriptible rights of men. We strenuously uphold the gradations of civil society. But we do indeed, my Lords, affirm, that those gradations, both ways, both ascending and descending, are limited. There is an exorbitance of power, to which no good King will aspire; and there is an extreme condition of subjection, to which man cannot, without injustice, be degraded. And this, we say, is the condition of the African carried away into slavery. But, my Lords, as to any danger attending the measure of abolition at this particular season, I shall contend; when that question comes before you, that the danger is all on the other side; that the present times imperiously demand the abolition—that the continuance of the Slave Trade threatens new and increased dangers to civil society—and that the continuance of it, rather than the abolition, is to be dreaded, as a probable means of setting a new edge upon the reeking knife of St. Domingo.

But, my Lords, this is not to the present purpose. The question of abolition is not before you. The present bill is only to abo-

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lish the trade upon a certain portion of that coast, on the whole of which it is at present exercised, in order to remove certain obstacles, which the Slave Trade, carried on upon that part of the coast, throws in the way of the colony of Sierra Leone. My Lords, the part of the coast upon which the bill prohibits the trade, is described to be that which lies west of a line drawn due north from the southernmost part of Cape Palmas. Cape Palmas, your Lordships know, is a point upon the coast of Africa, where the grain-coast on the west, and the tooth-coast on the east, meet in an angle. It lies in the latitude of 5° , at least above $4^{\circ}\frac{1}{2}$ N. and, as the coast is laid down by D'Anville, as nearly as may be under the meridian of Gibraltar. But according to the new map made by Major Rennell from Mr. Park's travels, it lies about two degrees and an half west of the meridian of Gibraltar; and of course the line drawn due north from this cape, strikes into the ocean again a very little to the north of Cape Blanco.* This bill, therefore, my Lords, goes to prohibit the trade completely upon the whole of what is called the Windward Coast. I believe that the extent of the coast which the bill will cut off, was fairly enough stated by the witnesses against the bill to be three hundred leagues or more, and to make about one third of the whole coast on which British ships exercise the trade.

But, my Lords, we are not to conclude that this bill, interdicting the trade on one third of the whole extent of coast, goes to extinguish one third part of the trade—it is no such thing, my Lords. The proportion of the trade that will be abolished by this bill, will be very inconsiderable indeed. I believe, indeed, nothing. For, my Lords, though the prohibited district is one third part of the whole, the proportion of slaves from this part of the coast is very small indeed.

Mr. Olderman told your Lordships, that before the war it was one third part of the whole; Mr. Branker said, that it was about one fourth part. But now, my Lords, at the present it is so reduced as to be not more than one twentieth. Mr. Branker says, the whole number of slaves now exported in a year from the coast of Africa is 56 or 57,000, and that of these not more than 4,000 are taken from the Windward Coast; afterwards I think he came down to 3,090, as the number from the Windward Coast; and by putting together the evidence (I shall not argue over again in detail, what has been so clearly stated by the noble Secretary of State,) but

* Not that Cape Blanco which is generally considered as the northernmost limit of the British slave-trade; but another, much farther to the North, upon the coast of Fez, and nearly upon the parallel of the island of Porto Santo.

putting all the evidence together, there is no reason to think that the number now taken from the Windward Coast in the year is more than 2,000. However, my Lords, I will take it at 3,000, the mean between Mr. Branker's greatest number and my least; and then your Lordships see, the total being, by Mr. Branker's evidence, 56 or 57,000, the share of the Windward Coast will be very nearly one twentieth.

One twentieth therefore, my Lords, is the utmost proportion of the trade which this bill will abolish. But, my Lords, I say it will not do so much as that: it will not abolish an atom of the general trade.

The witnesses have said, that the reduction of the trade upon the Windward Coast has been owing to the war. I do not believe it. There are many facts, in the comparison of the slave trade of this country with that of other nations, which prove, that the war can have had no such operation. But, my Lords, from some cause or other, and I care not from what, the trade upon the Windward Coast has been reduced almost to nothing. But, my Lords, it appears from the evidence (from the evidence against the bill, for upon that I build my whole argument,) that, whilst the trade has been thus sinking upon the Windward Coast, it has been growing upon the Leeward; for the whole annual number of 56 or 57,000 very greatly exceeds the total of the annual export before the reduction on the Windward Coast. Now, my Lords, since I find, in fact, that the reduction upon the Windward Coast, from whatever cause it has proceeded, has been accompanied with such an increase of the trade in the other part, as has vastly overbalanced the deficit from that reduction; have I not a right to conclude, that any farther diminution which may be produced to Windward by this bill, will be more than over-paid by an increase upon the unprohibited parts, and so the total of the trade will remain at least undiminished. My Lords, if this be a just conclusion, and I am sure it is the just and necessary conclusion from the evidence; if any policy (the contrary is my opinion,) but if any policy persuade the continuance of the trade, there is nothing in this bill contrary to such policy; for this bill leaves the trade, in its generality, such as it finds it.

My Lords, if any humanity calls for the continuance of the trade, for such an argument has been attempted, this bill cramps not the generous efforts of that humanity; for not a slave less, upon the whole, will be taken in the year from one part or another of Africa.

My Lords, I heard with joy and satisfaction the statement made

by great authority, of the prosperity of the West-India islands. I rejoice that the empire possesses such a fund of wealth in that quarter. But, my Lords, if the prosperity of the West-India islands is at all connected with the slave trade, if it depends upon the numbers annually exported from Africa, it will not be in the smallest degree endangered by this bill; by which the slave trade will not be affected, the numbers will not be abridged: and so the West-India Planters themselves seem to think, by the perfect indifference they have shewn about this bill. Do your Lordships imagine you have had the great body of West-India Planters at your bar petitioning against the bill? No such thing, my Lords. We had something like a petition from the single island of Jamaica. The gentleman, residing here in the character of agent for that island, presented a petition against the bill. A learned counsel appeared for that petition at the bar, and he produced witnesses: and much was I astonished at the sort of witnesses he produced: I was quite puzzled with it. Three witnesses were called; the first was a gentleman, who told your Lordships, he had resided in Jamaica twenty years; he had an estate of his own, and he managed some other estates. For his own estate he had purchased, in the twenty years, 200 slaves in all: and of these 200, eleven were purchased as slaves from the Windward Coast. But he was cheated in two of them; for two of the eleven turned out not to be from the Windward Coast: he had, therefore, purchased in all, in the space of twenty years, nine slaves from the Windward Coast, and no more. This seemed to me an extraordinary evidence, to prove the importance of the import, from the Windward Coast, to the island of Jamaica.

The second of the three witnesses had resided some time in Jamaica, not as a planter, but as a merchant. He had resided in that part of the island, where he had the least opportunity of acquiring any knowledge of the import: for he resided in the north part of the island. He had been concerned in the sale of three cargoes, and no more: and from what part of the coasts of Africa the slaves, sent to Jamaica, might come, or what proportion might come from the Windward Coast, he told your Lordships plainly he knew nothing.

The last witness of the three was called only to prove the present average price of a prime slave in the island of Jamaica; and he was not asked a single question about the import.

My Lords, I was very much astonished at this sort of evidence. One witness proved, that the proportion of Windward slaves purchased by him was next to nothing; a second could give your

Lordships no information at all upon the subject of the import ; and the third was not called to that point. I very much suspected some mystery lay at the bottom of this. My Lords, the mystery was soon cleared up, when the log-books were exhibited ; for by them it appears, that the slaves from the Windward Coast, in general, are not carried to Jamaica, but to other islands : and one of the slave-captains, when he spoke of the preference given to the Windward Coast slaves, excepted the island of Jamaica ; where, he said, the slaves from Bonney are preferred. My Lords, they are so much preferred, that the Jamaica planters refuse the Windward Coast cargoes. They will not take slaves from the Windward, if they can procure those of another part. The island of Jamaica, therefore, is not at all interested in the event of this bill, since the trade, which it will cut off, makes no part of the supply of that island : and yet this island of Jamaica, which cannot in any way be affected by the bill, is the only one of the West-India islands that has petitioned against it. My Lords, I have a right to conclude, that the great body of the West-India planters are not adverse to this bill : and if they are not adverse to it, it must be, because they are sensible that their supply will not be diminished by it.

Then, my Lords, for the good town of Liverpool—If the prosperity of Liverpool depends upon the slave trade, it will not be affected by this bill, which will leave the slave trade, in its total amount, just as it found it.

But your Lordships have been told, that this bill, professing only to abolish the trade within certain limits, in effect will destroy the whole trade, by the difficulties which will be laid upon it ; for it is pretended, that ships cannot trade even to the Leeward Coast, without taking in provisions upon the Windward Coast. My Lords, the answer is very short, and very plain. I shall state it very briefly, for it has been well stated in detail by the noble Secretary of State. The answer is, my Lords, first, that if the allegation were true, that provisions must be taken in upon the Windward Coast, this bill forbids not but that any ship may stop upon the Windward Coast, for the purpose of taking in provisions. But, secondly, my Lords, the allegation, though made by witnesses upon oath, is false—absolutely false, my Lords. The oaths of these witnesses are falsified by the deposition of the log-books. A ship's log-book, your Lordships know, is the authentic record of the occurrences of her voyage, which must bear down all other evidence ; and by the log-books upon the table, or rather by an extract from the log-books, given in by consent by the counsel on both sides, it appears, that out of one hundred ships, which sailed from the port

of Liverpool to the Leeward Coast, in the years 1791 and 1797, one ship only—yes, my Lords, one ship only, out of one hundred, took in provisions upon the Windward Coast.

So much for that part of the case.

Again, it is pretended, that the bill prohibits the trade, in that part where it may be prosecuted with the greatest advantage. That the time of the voyage from the Windward Coast to the west is shorter, in a very great proportion, than the time of the passage from the Leeward Coast; and that in consequence of the brevity of the voyage, the mortality is less, and the slaves arrive in better health. This, my Lords, would be a consideration of great importance, were it true. But it is all pretence and fiction. My Lords, in exposing the falsehood, I shall not avail myself in argument of the vile deception, which these witnesses upon oath audaciously attempted to practise upon this House, by smuggling the time of the tedious delay upon the Windward Coast to collect the cargoes. The cargoes are not collected but in a long time upon the Windward; upon the Leeward Coast, they are completed presently. And when the time of detention upon the coast is added to the time of the Middle Passage, the voyage from the Windward turns out to be the longest of the two. And if the quickest voyages are the most healthy, the voyages from the Leeward, as the noble Secretary of State most justly argued, ought to be the healthiest. But, my Lords, I waive this; I will take the comparative length of the voyage (I mean the length in time) as they themselves have stated it; and I will shew your Lordships, that this pretended healthiness of the passage from the Windward Coast is all a fallacy. My Lords, I assert—confidently and hardily I make the assertion, and I challenge confutation—let any one who pretends to an understanding of the calculations upon which I am about to enter, confute me if he can—I do assert, my Lords, that the very healthiest of their ships are nothing better than pestilential jails! I assert, that in the healthiest of their ships, upon their shortest passages, the rate of mortality is enormous! The waste of human life, prodigious, monstrous, shocking to the imagination! This, my Lords, I assert; and I will prove my assertion by their own statements.

My Lords, Mr. Robert Hume made several voyages from different parts of the coast of Africa to the West Indies; and he has given his account upon his oath, of the time of each voyage, the total of his cargo, and the number of the deaths in each.

My Lords, in the year 1792, Mr. Robert Hume made a voyage from the Windward Coast to Jamaica. He made it in thirty-three days. He shipped upon the coast of Africa two hundred and sixty-

five slaves, and twenty-three died in the Middle Passage. Twenty-three, my Lords, out of two hundred and sixty-five, in thirty-three days; thirty-three days are, as nearly as may be, one-eleventh of a year; and eleven times twenty-three, is two hundred and fifty-three: and this would have been his loss by death, had the passage lasted a whole year: two hundred and fifty-three out of two hundred and sixty-five, the man would have lost within a very few of his whole cargo.

Now, my Lords, your Lordships know, that the importation of slaves above the age of twenty-five is prohibited, in the West Indies, by the Colonial Laws. I must therefore assume, that this cargo of Mr. Robert Hume's, and other cargoes, which I shall have occasion to mention, was composed of persons not above the age of twenty-five years. My Lords, in this town of London, the rate of mortality, by the most approved tables which all calculators use, at the age of twenty-five, is not more than seventeen in one thousand in the year. Out of 1,000 persons living, of the age of 25, 17 and no more die in the town of London in a year. In Mr. Hume's ship 253, my Lords, out of 265.*

My Lords, in the year 1795, Mr. Robert Hume made a voyage from the Gold Coast to St. Vincent's. The mortality was nothing like that of the former voyage: and this is one curious instance, in confirmation of what was argued by the noble Secretary of State, that, when the depositions of these gentlemen are properly corrected, by supplying material circumstances which they, witnesses upon oath, concealed, the voyages from the Leeward Coast turn out to be the healthiest. So it was, my Lords, upon the comparison of these two voyages of Mr. Hume; his voyage to Jamaica in 1792, and this voyage to St. Vincent's in 1795: the latter, though from the Leeward Coast, was far the healthiest: and yet, even in this healthier voyage, the rate of mortality was enormous. The cargo consisted of 215 slaves; the vessel was 7 weeks and 4 days in her passage; and the deaths in that time, Mr. Hume said, were 3 or 4: 3 or 4 died out of 215, in 7 weeks and 4 days; 7 weeks and 4 days make about one-seventh of the whole year; and 7 times 3 or 4 is 21 or 28. The mean, in round numbers, is 24: 24 therefore would have died out of the 215, if the ship had been the whole year upon the Middle Passage: 24 therefore out of 215† was the rate of

* Which would be 955 out of 1,000. The mortality therefore of this ship was to the mortality of London as 955 to 17; that is, rather more than as 56 to 1.

† 24 out of 215 is at the rate of 111 out of 1,000. Therefore the mortality of this ship was to that of London (at the assumed age of 25) as 111 to 17, or as $6\frac{1}{2}$ to 1 nearly.

mortality in this ship; the rate at London, for persons of the like age, being only 17 in 1000.

In the year 1796 Mr. Hume made a voyage from Cape Mount to Jamaica in 31 days. His whole cargo was 230, of which 1 only died in the Middle Passage: 1 out of 230 in 31 days. Again, my Lords, an enormous rate of mortality. Take the 31 days as a month. Then 12 out of 230 in the year, was the rate of mortality in this ship, instead of 17 out of 1,000, the London rate.*

I shall trouble your Lordships but with one instance more, and that shall be the instance of the ship *Plumper* of Liverpool. Your Lordships are already well acquainted with the story of the *Plumper*. Your Lordships will recollect—it is in evidence—that there is a great peculiarity in the negro constitution; that it is particularly conducive to the health of the negro to be close shut up in foul air. This is death to us white men, as we know by the experiment of the *Black Hole*, and other tragical instances. But for your negro, it is the reverse. Keep him but hot enough, he will always do well; and the better, the more you try to stifle him. Now, my Lords, the good ship *Plumper* was built upon this very principle; and the extraordinary healthiness of her voyage was alledged as a fact, to evince the folly of the regulations we have made, to prevent the negro from being poisoned in the Middle Passage, as we idly fear, in the steams of his own person. In the *Plumper*, care was taken, that the slaves should have no room to stir, or breathe. She was a single decked ship; and the height in the hold was no more than two feet seven inches. In this vessel 140 slaves were stowed; and of these there died in the passage only two. Two out of 140.

The time of the passage is not stated in Mr. Cox's account.† But it appears that the vessel was small, I think not exceeding 84 tons burden. But I am sure under 90 tons.‡ These small vessels, your Lordships know, are not employed in the Leeward coast trade; they are sent only to the Windward coast. I have a right therefore to assume, that this small vessel sailed upon the Windward coast. And I shall deal very fairly by her, if I allow for the time of her Middle Passage, what has been stated by the witnesses

* 12 out of 230 is at the rate of 52 nearly out of 1,000. Therefore the mortality of this ship was to that of London as 52 to 17, that is rather more than 3 to 1.

† This is a paper given in at the bar, as part of the evidence for the petitions against the Slave-Carrying Bill, and is to be found in the printed minutes of that evidence,

‡ Eighty-four was the tonnage,

to be the average time of the Middle Passage from the Windward coast to the West Indies.

Now, my Lords, one of the witnesses, Mr. John Olderman, an experienced slave-captain, has told you, that the passage from the Isle de Los to Barbadoes, is made in twenty-one or eighteen days. From the river Gambia to Barbadoes, in fifteen days. By the average of the passage from the Windward coast to the West Indies, he states at thirty days. Allowing therefore this average time, thirty days, to the ship Plumper, for her Middle Passage, it was in thirty days that two of her slaves died out of 140. Two in thirty days, or one month, is twenty-four in the whole year. Twenty-four, therefore, out of 140 in the year, was the rate of mortality in this ship, instead of seventeen out of 1,000, the London rate.* Part of this excessive mortality is, I doubt not, to be ascribed to the provision that was made, in the construction of the vessel, to secure to the negroes the full advantage of the want of air. But upon this circumstance I lay no stress—I maintain, that when the rate of mortality is examined upon true principles, it is so enormous, in the very best of their vessels, that when we talk of an healthy slave-ship, we talk of a nonentity. There is no such thing. And no certain proportion can be found between the comparative healthiness of one voyage and another. But making the best comparison we can, and taking into the account the numbers that die in the Windward trade, before they quit the coast, the result would be in favour of the Leeward.

My Lords, with respect to the reduction that has taken place in the export from the Windward Coast, the witnesses pronounce, that the war is the cause of it. And they say, that some time or other, though in what future year of our Lord they cannot tell, a peace will come; and when the peace comes, the trade upon the Windward Coast, if this bill should not pass into a law, will revive. My Lords, I say, that at best this is but prophecy. And we have had abundant experience, that when these gentlemen pretend to prophecy, their predictions are generally falsified by the event. But, I say, that without any revival of the trade upon the Windward, which I hope and trust will never be, we have the highest reason to believe, that the deficit, apprehended from the prohibitions of this bill, will be more than made up by the growth of the trade on the remaining part of the coast. Now, my Lords, since the diminution of the trade upon the whole, by the operation of this bill, will

* Twenty-four out of 140 is rather more than 171 out of 1,000. The mortality of this ship, therefore, was to that of London as 171 to 17, that is more than as 10 to 1.

be nothing,—since neither the interests of the slave trade itself, nor the supply of the West Islands, nor the trade of Liverpool, can possibly be affected by this no-diminution; since the inconveniences, apprehended from the proposed limitation, by reason of the necessity of touching at the Windward Coast for provisions—since the greater length of the Middle Passage from the Leeward Coast—the greater unhealthiness of the voyage—since all this is mere pretence, falsehood, fiction, and delusion; I ask your Lordships, whether the objects of the Sierra Leone Company are not such, as in some degree merit your attention?

The grand object of the Sierra Leone Company is to establish a fair, friendly commerce, with the Africans; and, by that means, to spread the light of knowledge, divine and human, in that country, and gradually to forward its civilization. That these objects cannot be obtained, while the slave trade is carried on in the neighbourhood of the colony, is manifest. By excluding the slave trade from that neighbourhood, the trade itself will suffer nothing; the benevolent designs of the Sierra Leone Company will be forwarded. Much pains have been used, my Lords, to make this colony contemptible, from the low state of their finances, the narrow extent of their trade, and the little progress they have hitherto made, in their great project of instructing and civilizing Africa. But, my Lords, when I consider the difficulties the Sierra Leone Colony has had to struggle with, my wonder is, not that it is not more flourishing, but that it exists at this moment: not that its progress is so small, but that it should be any thing. All infant colonies have difficulties; but the difficulties of this colony have been unusually great; the dreadful sickness, which in the first year swept off so many of the first settlers; the destruction and pillage of their town by the French; but, most of all, my Lords, the untoward materials they had to work upon, in the formation of the colony itself. The first colonists were the blacks from Nova Scotia. These were a set of people of the very worst dispositions; averse to labour; debauched; refractory; untractable. My Lords, it is no small argument of the good effects that may be expected from this colony, that these are now, by the good management of the Company, quite an altered race; sober, industrious, orderly. But, my Lords, we have still a stronger argument of what this colony may do, in the change for the better, which, in some small degree, has taken place in the manners of the slave traders in their neighbourhood. My Lords, it is easy to understand, that your slave-trader must be an animal more difficult to tame than the mere savage. The slave-trader is something very different from the savage man; he is the man barbarised: not untaught

like the savage; but acquainted with civil life, and with powers of intellect considerably improved, he uses his improved intellect only to be the slave of his avarice, and to overpower all those generous sympathies of our nature which might be obstacles to its pursuits. He has eradicated, in his own bosom, all the virtuous feelings of the savage. He has imbibed all that is evil in the policy of civil life. Yet the Sierra Leone Company has succeeded in somewhat softening the loathsome asperity of the manners of these barbarians.

But, my Lords, there remains one principal argument brought against the bill, of which I have not yet taken notice. However inconsiderable the number of the slaves may be, of which it will deprive the trade, it is said, the bill will deprive it of its best slaves. And in this respect the loss, however it may be made up in point of number, in value cannot be compensated by the supply from other parts: for, with the exception of some taken from the Gold Coast, the slaves procured upon the Windward Coast, the witnesses say, are the very best of all. And why are they the best, my Lords? They are the best, not only because they are the healthiest and the strongest, but because they are the fittest for field labour; they are the most tractable, docile, and submissive: they are easily trained to many arts of the business of a ship: they easily learn the use of small arms, and to work the great guns with so much dexterity, that two of the slave captains have told your Lordships they have fought their ships with cargoes of these slaves: one of the two, in 1796, commander of the *Jemmy*, of Liverpool, with only eight white men aboard, but with 219 slaves from Cape Mount, engaged a French privateer, and beat her off; the other, in 1779, his ship's company being 42 whites, with 150 Windward Coast slaves in arms, chased a large French privateer into Aux Cayes, in St. Domingo, when another ship of the enemy, of equal force, lay a few miles to leeward. My Lords, while these Africans were upon military duty, they were permitted to assume the appearance of men, and of soldiers. They were armed, and dressed like the other men. What became of them, my Lords, when the service was performed? My Lords, they were divested of the arms which they had so bravely used, in defence of the ships of this country against the King's enemies. They were divested of their cloathing; they were stripped stark naked, my Lords, these men who had saved our vessels from the enemy; they were exposed to sale, naked slaves, in the slave-markets of the West Indies! My Lords, what were your feelings, when this shameful tale was told?—I will tell your Lordships, what my feelings were—what they are at this moment. I would rather have been one of the Africans, which were so sold, than either of the British slave-captains

(I lament, my Lords, that I must call them Britons) who sold their valiant comrades in arms.

But, my Lords, the circumstance to which I would principally direct your attention is this: this fitness for field labour, this tractability, this docility of disposition, these, wherever they are found, are certain marks of at least incipient civilization, and the Windward Coast slaves, in whom these marks of incipient civilization, by the testimony of these witnesses, appear, are, for that reason, the very persons whom the slave-trade, upon its own principles, ought to spare. My Lords, when the slave trade attempts to defend itself, as it does, upon the ground of humanity, it is upon this pretence that the natives of Africa are in that state of barbarism from which it is impossible they should ever spontaneously emerge: they pretend therefore, that it is charity to these people to tear them from their native soil, and transport them to those Hesperides of the blacks, where their condition, though bad enough, will yet be something better, in some small degree nearer to that of civil life, than it ever could be, if they remained in their own country. My Lords, if the assumption be true, I know not that the conclusion would be just. My Lords, a learned counsel at the bar took upon him to argue the policy of public measures. He took upon him to instruct your Lordships in your legislative duty. He admonished your Lordships to beware how you would attempt to alter by force the moral and political state of man. My Lords, I agree with the learned counsel in the general maxim. The moral and political state of man is ordered by Providence; and any attempt of man forcibly to alter and amend it, is a presumptuous interference in a matter that belongs to Providence. But, my Lords, upon the slave trade I charge the guilt of that presumption. If the natives of Africa are in that abject state of barbarism, which the slave-merchants alledge, I say that Providence has placed them in it. And what has the slave trade to do with his dispensations? Whatever the present condition of these Africans may be, I am confident that the merciful God, who has cast their present lot so low, will, in his own good time, without the interference of the slave trade, raise them to the full state and dignity of man. Let the slave trade leave the work to him; it is no concern of theirs. But if the plea that they set up were better than it is, as applied to Africa in general, their argument fails them on the Windward Coast. The slaves procured there are not in the state of hopeless barbarism they describe. By their own shewing, among these people, the work of civilization is begun: and think, my Lords, how far, over what a length of country, this incipient civilization must extend. The slaves, procured upon this windward coast, are not the

natives of the coast itself; they are brought down from remote parts of the interior country. The witnesses have told your Lordships, that these people reckon their time by moons, and describe the time that they are travelling to the coast as 5, 6, 7, and sometimes 8 moons: and the witnesses guess, that their rate of travelling may be 15 miles per day. I will take 6 moons as the time of the journey, and I will suppose they travel only 12 miles per day: 12 miles per day, for 6 months together, makes a journey of 2,124 British miles: and so many British miles, upon the parallel of the middle latitude of the Windward Coast, make 31 degrees and a half of longitude; and 31 degrees of longitude, eastward from the middle of the Windward Coast, carry us into the very heart of Africa, in the broadest part: and throughout this long tract of country, the natives, by the evidence of the witnesses themselves, bear the marks of incipient civilization. But, my Lords, by the relation of Mr. Park, on which I rely more than on the united testimony of all these witnesses, through the whole extent of this country, civilization is much more than incipient. Through this very country the line of Mr. Park's journey lay. And, my Lords, you cannot travel half a day with Mr. Park, in the whole rout from Pisania to the very extremity of that line, but you find all the way the pleasing vestiges of a civilization that has already made some progress, and is heightening every step you go the farther you get in-land from the coast; that is, the farther you recede from the stage, on which the slave trade perpetrates its horrors.

My Lords, Mr. Park not only speaks in general terms of the growing civilization of these people, but he mentions many particulars, from which your Lordships may form your own judgment. My Lords, he thus describes the dress of the Mandingoes: "Both sexes dress in cotton cloth of their own manufacture; the men wear a loose frock with drawers half way down the leg—sandals on their feet—white cotton caps on their heads: the women, a petticoat of the same material, with a sort of mantle cast over the shoulders." My Lords, is this the dress of savages? Is there not evidently a degree of elegance and neatness in it?

Speaking of their manners, he says "they are industrious in agriculture and pasturage; they manufacture cotton cloths and coloured leathers; they smelt iron; they smelt iron gold; they draw gold wire, of which they form various ornaments." My Lords, are these the occupations of barbarians?

My Lords, they are not destitute of moral principle. The first lesson, says Mr. Parke, a Mandingo woman teaches her child, is the practice of truth. The lamentation of a miserable mother over her son, murdered by a Moorish banditti, was, that in the course of his blameless life, "her boy had never told a lie; no, never."

Towards strangers, he says, they are of a mild and obliging disposition. Having mentioned their habit of pilfering (which although a mark of imperfect civilization, your Lordships are too well read in history not to know is no mark of barbarism,) he adds, "to counterbalance this depravity in their nation, it is impossible for me to forget the disinterested charity and tender solicitude with which these poor heathens sympathised with me in my sufferings, relieved my distresses, and contributed to my safety." In so free and kind a manner (speaking of the women in particular,) my Lords, there is nothing in this to provoke the laugh of levity. Mr. Parke's is a simple, but a serious, sober narrative—the freedom of which he speaks was not the freedom of wantonness—as those who laugh must be supposed to understand it—"In so free and kind a manner did they, the women, contribute to my relief, that if I was dry, I drank the sweetest draught; if hungry, I ate the coarsest morsel, with a double relish." Then, my Lords, of their domestic attachments and affections among themselves, he gives many striking instances. Your Lordships, I am sure, must recollect the affecting story of the return of the Blacksmith of Kaffon to his native village. (By the way, my Lords, I must ask, is this a character of savage manners, that a young man goes from his home to a distinct country to find profitable employment in a trade?) But the story of the return, my Lords, after an absence of some years! His brother meets him on the road, and brings out a singing man to sing him into the village. He brings a horse to mount him upon, that he may enter the town in a respectable manner. At the entrance of the village, his arrival is welcomed by a concourse of the people. His mother, blind with age, supporting her tottering steps upon her staff, is led out to meet him. The crowd respectfully make way for her. She shews the strongest emotions of joy and maternal affection, when she is satisfied, by feeling his person with her hands, that he is indeed her very son. Mr. Park concludes the interesting narrative with this remark, that "from this interview he was fully convinced, that whatever difference there is between the negro and the European, in the formation of the nose, and the colour of the skin, there is none in the genuine sympathies and characteristic feeling of our common nature." These, my Lords, are the people which the slave trade, in defiance of its own principles, makes its victims on the Windward Coast; because, forsooth, they are the best of slaves! Their civilization is already in its progress, and needs not the assistance of the slave trade.

My Lords, shall I be told, "imagine what civility you please, slavery is the birth-right of the African? And we remove him

only from slavery in one place to slavery in another?" My Lords slavery is a word of very large indefinite meaning, comprehending a variety of conditions, in fact very different from one another, under a common name. My Lords, I believe it really is the case—the thing is so represented by two travellers of great credit; by Mr. Watt, who not long since made his way from Sierra Leone into the Foolah Country; and just now by Mr. Park, who has penetrated much farther. I admit that it is the case, that in that part of Africa, of which I have been speaking, not more than one-fourth part of the inhabitants are of free condition; the other three-fourths are slaves. But, my Lords, of what sort is the African slavery in Africa? My Lords, it seems at this moment perfectly analogous to the slavery of the heroic and the Patriarchal ages—when the slave and the free-born lived so much upon a footing, that you could hardly distinguish the one from the other—when the Princess Nausicaa took a part in the labour of her female slaves; and the slave girls, when the common task was finished, were the playmates of the princesses—when Abraham's confidential slave, sent to choose a wife for her master's eldest son, found the lady designed by Providence to be joined in marriage to so great a man as Isaac, in the laborious office of drawing water for her father's cattle: and the slave of Abraham, that came upon this happy errand, was received by the parents of the bride, with all the respect and hospitality with which they could have received his master. My Lords, the indigenous slavery of Africa is of this kind. The witnesses have told you, that persons not well acquainted with the country would mistake the domestic slaves for free persons. There is no external distinction; they are dressed alike; they are fed alike; they are lodged alike; and they are all employed alike. The slave is not treated with rigour, nor punished with severity. The master cannot legally sell his domestic slave, unless for crime, and with the consent and approbation of the family. This is the description which your Lordships have received of the African slavery, from the witnesses examined at your bar, upon the present occasion. It is the same, in substance, as was given some years since by different persons examined before the House of Commons: and it is confirmed by the relations of Mr. Watt and Mr. Park. My Lords, it is absurd to compare this sort of slavery with that to which the slave trade consigns the African. No two things can be more unlike. They agree in nothing but the name.

My Lords, I have trespassed much longer than I thought to do upon the indulgence of the House: and I could wish to abstain entirely, as I at first proposed, from every thing relating to the subject of general abolition, without any immediate bearing upon the

particular question of this bill. But, my Lords, an argument was set up at the bar, and applied to the present bill, though, in my judgment, it more belonged to the general question, of such a sort, that it might not become the holy robe I wear, were I to let it pass unnoticed.

My Lords, the learned counsel, who replied to the summing up of the learned counsel for the Sierra Leone Company, said, that if the slave trade were the wicked sinful thing which those who would abolish it conceive it to be, it is very strange there should be no prohibition, no reprobation of slavery in the Holy Scriptures, either of the Old or New Testament. The learned counsel evidently wished your Lordships to conclude, that the slave trade is, at least, not condemned, if not sanctioned by religion. My Lords, that learned counsel has studied his law-books with more critical accuracy than his Bible, or he never would have been the great and able lawyer that he is. He would have been no better lawyer than he is divine; that is to say, he would have been a very bad one.

My Lords, the sentiments of a right reverend Prelate have been cited in this night's debate, while he lived a dear and valuable friend of mine (Dr. Samuel Halifax, Bishop of Gloucester, and afterwards of St. Asaph,) as if they, in some degree, had coincided with those of the learned counsel upon the subject. True it is, that about the time when the question of abolition first began to be agitated, the right reverend prelate let fall something in a sermon, about a danger, which he apprehended might arise from exciting the public mind upon the subject of the slave trade, while it was protected by the laws, and while the matter was under the examination of the Privy Council. I confess that I never saw that danger: and I am confident, were the right reverend prelate among us now, his sentiments upon the scriptural part of the argument would not be very different from mine. Be that as it may, I am confident, that in what I am about to deliver upon that subject, I shall have the concurrence of my right reverend brethren near me.

My Lords, I do certainly admit, that there is no prohibition of slavery in the Bible, in explicit terms, such as these would be, "Thou shalt not have a slave;" or, "Thou shalt not hold any one in slavery." There is no explicit reprobation of slavery by name. My Lords, if I were to say that there was no occasion for any such prohibition, or reprobation, because slavery is condemned by something anterior, either to the Christian or the Mosaic Dispensation, I could support the assertion by grave authorities—not the authorities of the new-fashioned advocates of the Rights of Men—not such authorities as Vattel, or Tom Payne. My Lords, what

is the definition of slavery in the Imperial Institutes? "*Servitus est constitutio Juris Gentium, quâ quis dominio alieno contra Naturam subjicitur.*" And they are called slaves, *Servi*; because commanders were accustomed to sell prisoners of war, and to save, *servare*, those who otherwise would have been slain: and what is the comment of Vinius upon these paragraphs? That among Christians this institution of the Law of Nations is not in use, because "The law of charity has taught Christians, that captives are not to become the slaves of the captors; that they ought not to be sold; ought not to be compelled to hard labour, nor to submit to many other things in the servile condition."

But, my Lords, in truth it would be very extraordinary if the Bible contained any such prohibition, or reprobation, of slavery in terms, as the learned counsel seems to have searched for in it, and has searched for in vain. My Lords, the Christian religion is an institution not adapted to any particular nation, to any one age, or to any particular form of Government: it is universal for all nations, for all ages, for all forms of Government, without exception: it therefore enjoins nothing, and prohibits nothing, but what is universally practicable or universally omiffable. Now, my Lords, slavery, though certainly contrary to the nature of man in its perfection, yet is one of those things which, in the present depraved state of human nature, will in point of fact; slavery, though not in its worst forms, but in some form or another, will, in fact, always exist among the sons of men: it will, perhaps, always be a part, though a bad part, of the actual condition of the human race. Now, my Lords, the Christian religion, and revealed religion generally, is very cautious how it disturbs the peace of the world by sudden and violent emendations of the political and moral state of man; it gives out general principles, which will work an amendment by degrees, and trusts for the eradication of moral evil, to the slow and silent operation of those general principles. But, my Lords, if you will conclude, that whatever is not expressly prohibited, or reprobated, in the Holy Scriptures, is sanctioned by them, the inference will be extravagant and dangerous. My Lords, the Sacred History records, without any expression of disapprobation, the severities exercised by King David upon the vanquished Ammonites, when he put them under axes, and saws of iron, and harrows of iron, and made them pass through the brick-kilns. Would your Lordships allow it to be a just inference, that religion sanctions generally such treatment of conquered enemies? Because the Christian religion positively enjoins, as it does enjoin most positively, the submission of the individual to the existing government, be it what it may, or in what

hands it may, would your Lordships infer, that the Christian religion gives its sanction to the injustice and oppressions of Nero and Caligula? Yet, my Lords, to all this the argument goes, if from the no-condemnation of any thing in Holy Writ we are to conclude the approbation of it, and by consequence the innocency of the practice.

But, my Lords, in truth, I may wave all this. I might concede, if the thing were true, without prejudice to the cause of abolition, that religion even approves the condition of slavery. My Lords, the question of abolition has nothing to do with the question, whether the condition of slavery be allowed or forbidden by religion? Whether it be consistent with natural justice, or contrary to it? Upon the question of abolition, those who take contrary sides are not at issue about the right or wrong of the condition of slavery—But we are at issue about the right or the wrong of certain modes, or means, that are used of reducing men to that condition. Are the means, which the slave trade employs for that purpose, right or wrong? Now, my Lords, I do affirm, that although the learned counsel knew not where to find it, positively I affirm, that the New Testament contains an express reprobation in terms, an express prohibition of the slave trade by name, as sinful in a very high degree.

The Apostle St. Paul, my Lords, in the first of his epistles to St. Timothy—My Lords, the Bible is to be treated in this House with reverence—If I find occasion in argument, upon a subject like the present, to quote particular texts, any noble Lord who may think proper to receive such quotations with a laugh must expect that I call him to order.—I was saying, my Lords, that St. Paul, in the first of his epistles to St. Timothy, having spoken of persons that were “lawless and disobedient, ungodly, sinners, unholy and pro-
“fane,” proceeds to specify and distinguish the several characters and descriptions of men, to which he applies those very general epithets; and they are these, “murderers of fathers, murderers
“of mothers, man-slayers, they that defile themselves with man-
“kind, men-stealers.” Man-stealing, your Lordships see, is placed by the Apostle in the scale of crime, next after parricide, homicide, and sodomy. Now, what is man-stealing, my Lords? Is it not kidnapping and panyaring? Your Lordships then cannot doubt that this text condemns and prohibits the slave trade in one, at least, of its most productive modes. But, my Lords, I go farther: I maintain that this text, rightly interpreted, condemns and prohibits the slave trade generally in all its modes; it ranks the slave trade in the descending scale of crime, next after parricide, homicide, and sodomy.

The original word, for which the English Bible gives, "men-stealers," is ἀνδραποδιστής. Our translators have taken the word in the restricted sense, which it bears in the Attic Law; in which the δίκη ἀνδραποδισμῶ was a criminal prosecution for the specific crime of kidnapping, the penalty of which was death. But your Lordships know, that the phraseology of the Holy Scriptures, especially in the preceptive part, is a popular phraseology: and my noble and learned friend, opposite to me, very well knows, that ἀνδραποδιστής, in its popular sense, is a person who "deals in men," literally, a slave-trader; that is the English word, literally and exactly corresponding to the Greek.* That noble and learned Lord knows very well, that the Greek word is so explained by the learned grammarian Eustathius, and by other grammarians of the first authority.† I repeat it therefore, my Lords, once more, it cannot too often be repeated, that in this text of Scripture the slave trade is condemned and prohibited by name, as a thing abominable in the sight of God, and wicked, in the next degree, to sodomy.

My Lords, the learned counsel, with whose argument I have been dealing, closed his eloquent oration with an admonition to your Lordships, to beware how you are persuaded to adopt the visionary projects of fanaticism. My Lords, I know not in what direction that shaft was shot; and I care not: it concerns not me; proudly conscious as I am, that with the highest reverence for our holy religion, with the firmest conviction of its truth, with a deep sense, I trust, of the importance of its doctrines and its precepts, the general shape and fashion of my life bears nothing of the stamp of fanaticism. But, my Lords, give me leave, in my turn, to address a word of serious exhortation to your Lordships. Beware, my Lords, how you are persuaded to bury, under the opprobrious name of fanaticism, the regard which you owe to the great duties of justice and mercy; for the neglect of which, if you should neglect them, you will be answerable at that tribunal, where no prevarication of witnesses can

* "Who will there be to sell you slaves," says Poverty to Chremulus in the *Plutus* (act 2. sc. 5.) "when the other will have money in plenty as well as you? Some merchant," replies Chremulus, "desirous of gain, coming from Thessaly, παρά πλείων ἀνδραποδιστῶν, where slave-traders are most numerous." See the Scholiast on the passage.

Much has been said in defence of the slave-trade from the example of antiquity. The fact, however, is, that the persons who carried it on were universally infamous: for ἀνδραποδιστής, "a slave-trader," in the Greek language, was an appellation of the highest infamy and reproach. You could not call a man a worse name. Vid. Scholiast Aristoph. *Thesmoph.* lin. 825.

† Eustath. ad Il. ii. 475.—Schol. Aristoph. ad *Plut.* lin. 521.

misinform the judge ; where no subtilty of an advocate, miscalling the names of things, *putting evil for good and good for evil, bitter for sweet and sweet for bitter*, can mislead his judgment.

Lord THURLOW replied to the Bishop of Rochester, and opposed the bill on a variety of grounds. He said, that he could not see that in the best system of morality, and the purest system of religion which had ever appeared, the Christian religion, there was any prohibition against slavery like that which had been argued by the reverend Prelate. With respect to the present bill, he could not think it at all calculated for any thing like the purposes which it professed to have in view. He was severe upon the Sierra Leone Company, their piety and professions, and ridiculed such pretensions from a corporation so new as theirs. After a number of general observations, he concluded with expressing his decided disapprobation of the bill, and said that the principles on which the reverend Prelate had argued were those of the Rights of Man.

The House divided—

For the bill, 25 ; Proxies, 36—61.

Against it, 32 ; Proxies, 35—68.

Monday, July 8.

The Earl of ABINGDON complained that one of the newspapers had grossly misrepresented the words of a speech made by him in that House last week—His Lordship hinted an intention of making it a matter of regular complaint.

The LORD CHANCELLOR said, it was certainly a breach of privilege to presume to state any thing that passed, or was supposed to have passed, in their Lordships' House ; but if such statement was false, the offence was highly aggravated. He had particularly attended to the noble Lord's observations, and was perfectly convinced he had used no terms of invective. The proper mode of proceeding would be to move, that the printer should be brought to their Lordships' bar, as was done lately in the case of a libel against a learned Prelate ; but, as their Lordships had so short a time to sit, he feared, if the business was to be regularly brought forward, it would be impossible to go through the usual forms before the Parliament was prorogued ; and for this reason only he thought it better not to make any motion.

Earl of ABINGDON said he had to trouble their Lordships upon the subject of a transaction which had lately taken place. He alluded to a late commitment of a noble Peer. He had a kind of fellow-feeling for him, having himself been committed to that

same prison. It was not his intention to make any motion on the subject; but when he should see a noble and learned Law Lord in his place, he should propose some queries for him to answer.

Lord HOLLAND said, the subject was of a delicate nature; he thought if it was brought forward at all, the proper way would be by motion; for he could not conceive any queries that could be framed with propriety, so as to answer the object aimed at.

Earl of ABINGDON said, he should adopt the mode he had mentioned as the most delicate one. He observed, that the noble Lord seemed to forestall his queries. How could the noble Lord tell what queries he meant to propose? However, if it was deemed the better way, he should make his motion to-morrow.

The LORD CHANCELLOR hoped his Lordship would consider better of it, and not make any motion at all, but let the subject pass with the present conversation.

Earl of ABINGDON said, he should certainly bring forward a motion, and in terms as strong as he was able. He did not mention on what day.

On the motion for the third reading of the Judges' Salaries Bill, Lord HOLLAND rose. He admitted the propriety of making the Judges completely independent; but the present bill, he thought, put too much of that power and influence into the hands of the Crown, which had hitherto resided in the Parliament. The granting additional power to the Crown was what our ancestors were always jealous of, and it became their Lordships to be equally so. As far as the bill went to the augmentation of the Judges' Salaries, he perfectly agreed to it; but he objected to the Crown possessing the power of determining what remuneration for services should be granted. He considered the mode which had been hitherto adopted, of a special application to Parliament, much more constitutional; and by far the better way. When objections had formerly been urged to the Crown's possessing the patronage it had by the disposal of sinecure places, it had been urged, that it was right, proper, and necessary it should have the means of rewarding services, and that the sinecure places were directed to that purpose. Instances had occurred, of persons filling the high situation of the noble Lord on the woolstack, enjoying such sinecure places as a reward for services. Admitting this to be right, yet surely, if Parliament granted a specific charge on the consolidated fund, to enable His Majesty to reward certain services, then so much ought to be struck off the sinecure places. He begged to be understood, as not meaning to say the amount of the grant was an important consideration for a country like this; his objection was merely to the additional influence it

created ; and as long as he had the honour of a vote as a Peer of Parliament, he should consider that whatever tended to increase the influence of the Crown demanded his firm and decided opposition.

Earl of ABINGDON thought on no principle of equity were the Judges entitled to an increase of salary ; he therefore opposed the present bill ; and observed, that it would give him more satisfaction to see a bill brought in for rendering the proceedings of Courts of Justice less complex, less dilatory, and less expensive ; he concluded by moving, that the bill should be read this day three months.

The motion was negatived without a division, and the bill was read a third time.

The order of the day for going into a Committee on the Treason and Seditious Societies' Bill being read,

Lord HOLLAND rose, and reminded their Lordships, that when the debate took place on the second reading of this bill, he had argued that the act of Union contained a virtual compact with Scotland, that at some future time the laws of High Treason in that country should be repealed. In this he had been contradicted by the noble and learned Lord on the woolsack ; such high authority at all times must necessarily shake his belief on any point of law. He had said, at the time mentioned, that he had not taken up the argument lightly, but that he had that morning consulted several books, which he considered to be good authorities on the subject, and on their statements he had risked the assertion. As there was not any thing of which he was more jealous than of having it for a moment imagined that he would lightly or inconsiderately make any assertion in that House that was not respectably supported, he rose now, not to enter into any debate on the bill, but merely to read to their Lordships two or three extracts upon the subject, which at least would be allowed to have the appearance of authority. His Lordship then read a reference to the Journals, an extract from Blackstone, and an extract from the speech of the late Lord Percival, as printed in the Parliamentary Debates, each of which countenanced the argument as he had put it. At the same time, he admitted that he could not set up Lord Percival's speech in Parliament as authority upon the construction of an Act of Parliament equally weighty with that of the noble and learned Lord on the woolsack.

The LORD CHANCELLOR left the woolsack, and said, it would be idle for him to waste the time of their Lordships in going much at large into the subject. He would merely state the history of the Acts that had passed from the Revolution respecting it. This his Lordship did briefly ; and concluded with declaring, that it was

well known, that Lord Percival was mistaken in his conception of that part of the Act of Union.

Duke of NORFOLK said, as he was not in the House when the bill was debated, he would not now enter into a discussion upon it, or make any of the various observations that he otherwise should have made on the bill. He would merely offer one remark, viz. that if Ministers thought the times so dangerous, that for the safety of the State it was necessary to carry the laws of treason farther than they had before been carried, and extend their rigour, they ought to relax them in such cases as would be for the benefit of the subject, without disadvantage to the safety of the State and Government of the country. His Grace complained of the horrid cruelty of the punishment which stood in some of the statutes, and were so shocking, that their Lordships could not bear to hear them read. They seemed also with the grossest injustice even to innocent parties. He would instance a case: If a treason was committed in 1790, by a person who possessed an estate in fee simple, and the treason was not discovered till 1796, and in the interim the person who committed the treason had sold his estate to an individual, that individual was liable to lose the estate that he had purchased, because it belonged to the traitor when the treason was committed. After shortly observing upon the injustice of this, his Grace introduced a clause to make the bill a temporary bill, and confine its duration to one year, which would afford an opportunity next session to reconsider the whole subject, and correct the injustice of the treason acts in existence, where it could be done without injury to the State.

The LORD CHANCELLOR said, the object of the present bill was to repeal a clause in the existing act, which had never been put in force. It would therefore be absurd upon the face of it to repeal the clause only for a year.

Earl of RADNOR recommended it to the Duke of Norfolk to withdraw his clause, and merely move to omit the word "repeal," for the purpose of inserting the word "suspend."

The Duke acceded to this, and on putting the question that the word "repeal" stand part of the bill, a division ensued—

Contents, 11; Not Contents, 5.

The House then went into the Committee, when the Duke made a similar motion, which was negatived. The bill passed the Committee.

The House went into a Committee on the Scots' Note-Bill, when Lord Strange (the Duke of Athol) went much at large into a statement of objections against the bill, and principally against the exemption clause which favoured the Bank of Scotland, and the Royal Bank of

Edinburgh, the two chartered Banks of Scotland. His Grace complained of the injustice of such an exemption, when all the unchartered banks were obliged to send up their bills to be stamped before the 1st of December; and dilated at great length on the respectable firms at the head of the private banks, particularly those of Dundee, Perth, and Aberdeen.

The LORD CHANCELLOR gave a very perspicuous account of the 20s. notes being allowed to be issued in England, which took place in 1797, when the Bank of England fell short of specie. That circumstance gave rise to the Coventry Short-Note Bill Act, which was followed by bills of the same nature being applied for and obtained by the different Banks in Scotland. His Lordship pointed out the great danger of encouraging the circulation of small notes, and stated that the old Bank of Scotland, and the Royal Bank, were chartered companies, trading on large capitals vested in the English Funds, and therefore known to and recognized by the Legislature, whereas the Legislature knew nothing of those at the head of the private Banks, and could not with equal safety extend the exemption to them.

Lord STRANGE (Duke of Athol) replied at considerable length, and was answered by the Lord Chancellor.

The Duke of MONTROSE spoke in support of the bill, and Lord Hay (Earl of Kinnoul) shortly against it.

It was then moved—That the Exemption Clause be left out of the bill.

Contents, 4; Not Contents, 9.

Lord CARRINGTON presented a petition, praying that the Coventry Price or Labour Bill might pass, signed by twelve thousand persons.

The LORD CHANCELLOR assigned his reasons why he wished the third reading of the bill to be adjourned, till after they had disposed of the general bill on a similar subject, that was also before the House. His Lordship stated his objections to all such bills as the Coventry-Labour Bill, and instanced the effects of the Spitalfields Weavers' Wages bill, to prove the mischievous tendency of bills to regulate the prices of manufacturers' labour.

Tuesday, July 9.

Previous to the House entering on the business of the day, a conversation took place between Lord Abingdon and the Lord Chancellor. His Lordship concluded with giving notice, that he should bring forward a motion to-morrow, for which day he wished the House to be summoned.

On the motion for the third reading of the Workmen-combination Bill, Counsel was called, when Mr. Gurney attended on the part of the Journeymen, and in a speech of considerable length opposed the principle.

Counsel having withdrawn,

Lord HOLLAND said, he took shame to himself for having allowed the present bill to proceed so far, without having offered any observations upon it. He returned thanks to the petitioners for having called his attention to it, and thereby prevented him from being an accomplice in passing a bill, which enacted modes of punishment expressly opposite to the principles of the law, and unjust to the parties in question. He felt no difficulty in pronouncing the bill unjust in its principle, and mischievous in its tendency, though he did, indeed, feel one difficulty in stating his reasons for thinking it so; they were so various, that he could not state them without detaining the House at some length; and yet the subject was not come, he feared, to a discussion on which many Lords were disposed to listen; but he must be allowed to remark, that such as were not disposed to listen to the discussion, should not be disposed to give a vote on the subject—for it was far from indifferent. If the bill was necessary and proper, it was a bill of much importance; if it was unnecessary, as he thought it, it was big with very dangerous consequences indeed. The object of the bill was to prevent combinations among workmen. In some instances it made those acts crimes which had not hitherto been considered as such; but the great and peculiar feature of the bill was, that it changed the trial by Jury for a summary jurisdiction. It was distinctly stated in the bill, that combinations existed in various parts of the kingdom, and yet it was said to be necessary to make the law general; this was a *non sequitur*—nothing could be more absurd than to draw a general conclusion from a particular proposition. It might be alledged, perhaps, that it was not merely to disperse where it existed, but to prevent where it did not, any combination of workmen. Be it so, yet something more than the evil tendency of conspiracies must be proved to reconcile him to it. It was too much the practice, he said, when remedies were proposed, to dwell exclusively on the danger of the disorder, and efficacy of the drug to remove it. But this was not all to be considered; we must examine whether the remedy itself might not produce an opposite and a more fatal distemper; whether the present bill, if likely to destroy combinations, was not also likely to be productive of consequences equally dangerous to society? If combinations among workmen had increased, the laws against them had gained new strength, and been more strictly en-

forced than ever they had been known before. It could not have escaped observation, that every regulation respecting wages was to be considered as a contract between two parties, who did not meet on equal terms; the inequality was always greater in favour of the masters than the journeymen; and it therefore ought to be considered, whether, by this general law, their Lordships were not weakening those whose interest in the scale was before too small. Extracts had been read from Dr. Adam Smith, to shew the opinion that gentleman entertained of the wish on the part of the masters to combine against the journeymen, and at a period too when the laws against the latter were not so strong as at present. If they were actuated by such a disposition, it ought to be considered that they had the advantage of their workmen, by being able to hold out longest; they had better opportunities of prejudicing mankind in their favour; they had the advantage of superior education and discernment; they were besides smaller in point of number, and consequently better able to concentrate and combine their strength, and to defeat detection. On the part of the workmen, they laboured under the disadvantage arising from a certain degree of dread, that pervaded all the upper ranks of mankind, lest the lower ranks should be seduced by principles, supposed to be particularly afloat at this period, and subversive of society.—The danger of these principles, the reasonableness of that alarm, he would not *now* discuss; he would *suppose* it to be well founded, wholesome, just, and productive, on the whole, of all those benefits that had been ascribed to it: yet the fondest inculcators must allow, that the natural and necessary effect of such impressions had been to prejudice the world against the lower ranks, in any dispute with their superiors. This was a disadvantage peculiar to the times, in addition to those uniform, constant, and unavoidable disadvantage, which he had stated. Was it not possible also, that the masters, conscious of this temporary advantage, had availed themselves of this period, rather than any other, to enforce their views, and render their workmen more dependent than they had hitherto been, and that in all fairness and equity they ought to be. He trusted, however, that the justice of that House would perceive, that the very alarm to which he alluded, nay, the very danger from the lower classes, if it existed, would suggest additional motives to their Lordships for proceeding with caution, and for being scrupulously attentive to the interests of them, who appeared before them with such general and unavoidable, and now with such peculiar and temporary, disadvantages. He did not mean to say that these considerations were alone sufficient to induce their Lordships to reject the bill altogether; but they

were sufficient to shew the necessity of suspending it, and giving it more ample discussion than it had hitherto received; they were sufficient to shew the impropriety of passing a measure of such great importance to a very large portion of the community, in so thin a House. As he had before observed, the particular feature of this bill was the erection of a summary jurisdiction, instead of the trial by jury. This was not the first time in this House he had stated his objections to the erection of summary jurisdictions. From the opinions he had then expressed, he should be sorry ever to swerve; these were strengthened with respect to the instance before the House. In the present instance, it was a remarkable feature, that those with respect to whom this summary jurisdiction was created, were constantly, uniformly, naturally, and necessarily parties, with different and opposite interests. He would illustrate what he meant by contrasting the situation of a person prosecuted under the Game Laws, (though God forbid that he should cite them as objects of imitation,) with the situation in which this bill would place the journeymen. A man, for instance, went to a justice of the peace to complain of a poacher. Well—but he must first have had some probable reason for supposing such man a poacher. There was nothing necessarily in the man's situation that should make the informer anxious to find him a poacher, if he was not one. He could have no interest in taking up a man whom he did not so suspect. Here it was otherwise. It was always the interest of the master to impute a conspiracy to his workmen, who fairly endeavoured to raise their wages—nay, the interests of workmen and masters were always opposite, one being to raise, the other to lower the wages. It must be evident to their Lordships, that circumstances might arise which might render an increase of workmen's wages necessary, on principles of justice and humanity; but if such a bill as this should be suffered to pass, no fair attempt could ever be made on the part of the journeymen to get their wages increased, without subjecting them to the pains and penalties of this act. Nay, farther, the act was directed against those who should influence or prevail upon workmen to raise their wages; and thus a person might be prosecuted as concerned in a combination, for merely giving his friendly and well-intended advice. What the consequences might be of giving to one justice of the peace, and one witness, as this bill did, the power of imprisoning for three months, or committing to hard labour for two, he would not presume to determine. Some of them, however, he could foresee: he would put the case of a magistrate in a manufacturing town, who was a master of workmen, and he had a neighbour who was also a master manufacturer, and a justice of the

peace ; see how well these two could play into each other's hands. One might be the witness for the other, and thus they might commit to prison or hard labour, such of their workmen as did not think proper to accede to the terms they might offer them. But it was to be said, this was obviated by the clause giving the power of appeal— Did it obviate it? No : The same clause that enacted the power of appeal, rendered the power ineffectual, by providing that the party appealing should give sureties in 20*l*. and if eventually condemned, pay treble costs. Could poor workmen ever appeal under these circumstances? It was impossible to suppose they could ever give sureties to that extent, without pre-supposing the existence of a combination for such purpose. He repeated, that he objected to the bill for enacting that a crime, which had never been so considered, and to its principle, for superseding the trial by jury by a summary jurisdiction. He shewed, from the authority of Mr. Justice Blackstone, when justices had not the power they have at present, that the summary jurisdictions were even then considered as having been extended beyond what was either politic or just. Blackstone said, that increasing the authority of Justices, and submitting more cases to their jurisdiction, disinclined persons of character from putting themselves in so responsible and troublesome a situation ; and thus every law that rendered respectable persons more requisite to that situation, rendered their undertaking it more improbable. He observed that this bill might be the means of placing friendly societies in a very perilous situation. It enacted that if in such societies any money was subscribed, and any part was afterwards applied to purposes of combination, that the whole should be forfeited, and one-half go to the informer. How easy might it be for an artful member of such society to make some equivocal motion relative to the application of the funds, involve the society in the penalties of the act, and put one-half in his own pocket. For these reasons he trusted their Lordships would see the propriety of delaying the present bill, and of supporting his motion that it should be read a third time this day three months.

The Lord Chancellor and Lord Grenville were on the woolsack, but neither of their Lordships replied.

The motion was negatived without a division.

Lord Holland moved an amendment in one of the clauses, which was also negatived, and the bill was read a third time and passed.

Wednesday, July 10.

The House being informed that the Lord Steward of Garlies had by mistake signed a Protest of the 9th instant, by the title of Galloway, it was ordered, That the said signature of Galloway be erased, and that the Lord Steward of Garlies be at liberty to sign the said Protest, if he shall think fit, before two o'clock to-morrow.

Lord GRENVILLE said, early in the next session he should think it his duty to bring forward a motion, with a view to draw the attention of the House to a consideration of the best means to provide for the safety of the British West-India islands; and as the state of the slaves imported into and employed in those islands was intimately interwoven with the security of the islands, he would then move for several papers material to the elucidation of the subject. The first motion would be for a more correct and complete return of the log-books of all the ships employed in the Slave-carrying Trade. The captains and masters of such ships had already been ordered by a resolution of that House to make such returns, but some of them had neglected to comply with that order, while others had complied with it.

His Lordship then made a motion for that purpose, and afterwards two others relative to the number of slaves imported into the islands within a given period, &c. &c. The motions were severally agreed to.

Earl of ABINGDON rose and said, he meant, agreeably to the notice he had given, to call their Lordships' attention to a subject of which he had already apprised the House on a former day, viz. to inquire why Sackville, Earl of Thanet, was prevented from attending his duty as a Peer of Parliament during the sitting of that House? but his Lordship said, he thought it became him, previous to his opening of the subject, expressly to assure their Lordships, that in respect to what he was about to say, he had not had the smallest consultation with any one Peer whatever, nor did he even know whether the noble Earl, who was the immediate object of his troubling their Lordships, was at all aware of his intention to bring his case before the House. As he had the misfortune to have been misrepresented before by the newspapers, not intentionally he believed, to guard against any mistated or garbled account being handed to the public by the reporters, he should refer himself to his papers, and state from them the sum and substance of his argument.

His Lordship then produced some sheets of manuscript, and read

from them all that he wished to offer to their Lordships' consideration: the main argument of which was, that Lord Thanet, as a Peer of Parliament, ought to have been tried by his Peers, and not in one of the Courts below. The written speech ended with certain queries, as to the regularity of the proceedings that had taken place against the Earl.

The Earl moved, "That the House proceed to an immediate inquiry into the proceedings that had taken place in the Court of King's Bench against Sackville, Earl of Thanet." He said he would not press his motion and queries, if the noble and learned Lord would undertake, between that period and the next meeting of Parliament, to lay the case of the noble Earl before the King, and recommend him to his Majesty's mercy.

Viscount SIDNEY rose and said, it was with extreme concern that he troubled their Lordships, on a subject which he sincerely wished had not been introduced into that House at all, because he was sure every noble Lord must feel the impropriety of agitating it, and much more, the impropriety of calling upon the noble and learned Lord in so extraordinary and irregular a manner. As the best means, therefore, of stopping any conversation on the subject, he would take the liberty of moving the order of the day.

Earl of ABINGDON said, the noble Lord might put his negative on his motion, and if it was supported, that would be the fairest mode of getting rid of it.

The LORD CHANCELLOR left the woolstack and said, that he certainly had given the noble Earl his opinion against bringing forward any such subject in that House, in the unusual and irregular manner proposed. Undoubtedly, every legal proceeding in the Courts below was subject to their Lordships' revision, but when a sentence of the Court of King's Bench was brought up to their Lordships' bar by a writ of error, it became regularly a matter of duty to hear all the arguments upon it that were submitted to them by Counsel or by individual Peers; but he saw no reason that ought to induce their Lordships, pending the execution, to interfere fruitlessly, when no writ of error was brought up. With regard to the call upon him personally, in so extraordinary a way as the noble Earl had chosen to call upon him, it was to desire him to be guilty of a gross impropriety, and to act in a manner totally unparliamentary, which he, from his particular situation in that House, would be inexcusable if he were imprudent enough to engage to do. The order of the day certainly was the regular and most effectual means of putting an end to a discussion which, it was sufficiently obvious, the House were not at all disposed to entertain.

Earl of RADNOR said, the noble and learned Lord had laid down a doctrine, which, as a constitutional man, he could not accede to. He had said, that the House could only take into their consideration the judgments of the Courts below, when writs of error were brought up, and they were thus formally appealed to. Certainly when they were appealed to in their judicial capacity, the matter in question must be brought before them through the medium of a writ of error; but when the House acted in their independent inquisitorial capacity, as a House of Parliament, they had an undoubted right to revise, examine, and discuss any part of the conduct of the Courts of Law, and every public proceeding whatsoever. He did not mean to say that they ought not at all times to entertain a sound discretion, and that on the present occasion it would not be extremely prudent to forego entertaining the subject attempted to be introduced by the noble Earl; but he never could sit silent, and hear an unconstitutional doctrine laid down by high authority, without attempting to repel it; and it was evident that the distinction between the two separate functions of that House—their judicial capacity, and their legislative and inquisitorial capacity as a House of Parliament, had accidentally escaped his notice.

The order of the day quashed the motion of the Earl of Abingdon, and the House proceeded to receive the report on the Militia Reduction Bill, and reconsider the amendments.

Earl of RADNOR moved some amendment upon the amendments, which were negatived.

Lord GRENVILLE moved one or two, which were agreed to.

On the motion that the bill be read a third time to-morrow,

Earl of RADNOR rose and said, he considered it as in the nature of the adjourned debate, and that he was entitled to deliver his sentiments generally against the bill. He proceeded therefore to declare, that he could view the bill in no other light than an intentional means of conveying disgrace and insult on the Militia, and the Officers engaged in that constitutional service, by converting the latter into drill-serjeants for the regular troops. The system of making such an use of the Militia had commenced in 1795; and he had at that time foretold all that had since followed, and which the present bill, in the broadest and most explicit terms, avowed. At that time he had entered a Protest on the Journals against the bill for allowing the men in the Militia, most expert and skilful as Engineers, from being drafted into the Artillery—a bill which he had strenuously opposed in its progress through the House, and he begged that Protest might now be read,

The Protest was read accordingly. (*Vide* Debrett's Parliamentary Register, vol. 42, fol. 509.)

The Earl then said, their Lordships, he hoped, would allow that his predictions, as to the Militia being step by step perverted from its constitutional purpose, and ultimately made a mere drill for the army, as expressed in the Protest they had just heard read; had all been fully verified. The officers of the regular army certainly were in some points superior to the officers of the Militia in point of advantage; they were their superiors in the gradational attainment of rank and of emolument, and in some few other respects; but they were their inferiors in independence as men of landed property—in the circumstances of not being liable to be sent out of the kingdom, in the confidence of their respective counties, and in other particulars. His Lordship said, it had been the misfortune of the Militia to have more enemies than friends. The officers of the army, excepting one gentleman, the Commander in Chief, were their enemies, and it was natural that they should be so, as they considered them as rivals, who diminished their powers of recruiting. The Ministers had never been their friends, because they could not value them as what they termed a disposable force. It was evident, therefore, that the present bill was only one part of a studied design to disgrace and insult the Militia, at the same moment that taking away the best of their men shewed that Ministers thought they contained something worth having. His Lordship confessed he was very much surprised at having heard from the noble Secretary of State the preceding evening, that the present bill was popular with the Militia themselves. So far from that being the fact, at a meeting of the Deputy Lieutenants of Counties lately held, it was the universal opinion that it was a measure calculated to inflict disgrace on the Militia, and reduce the gentlemen who hold commissions in that service to the degrading situation of drill-serjeants to the army, and to leave them in the command of the refuse of the regiments. He was aware that there was one Militia Officer in favour of the present bill; but he believed he was a solitary instance, and it would be difficult to find another officer of rank in the service of the same opinion. When men were drafted to be mustered in the flank companies, it always created a jealousy and a soreness of mind in the officers, although they then served in the same regiment; how much greater soreness then must it occasion, when the men were actually invited to desert, and discipline destroyed, as it must be, when a private, receiving orders from his officer, had it in his power to tell him—"If you order me to do what I so much dislike, I'll enter into the Regulars!" The Earl added other observations, and

concluded with moving to leave out the word "to-morrow," and insert "that day three months."

Viscount SYDNEY said, under the present circumstances of the country, he certainly should support the bill, to which, under any other circumstances, he should be inclined strongly to object. His Lordship thought a latitude too great had been given to the encouragement of raising a large internal force, to the prejudice of the recruiting of the army. He particularly reprobated the countenancing what was called Fencible Corps, which operated peculiarly to throw difficulties in the way of recruiting for the old corps. He also said, he thought the Militia had been allowed to swell to much too great a size, and that, instead of making it so numerous, it would have been a wiser policy to have kept the Militia at its original number, and left the country open to the recruiting parties of the army, by which means the old corps, which are undoubtedly more usable for effective purposes, might have been filled up with greater ease; whereas at present there was scarcely a recruit to be had. His Lordship repeated his declaration, that, under the present exigency of the country, he should support the original motion for reading the bill a third time to-morrow.

Earl of CAERNARVON said, he had taken up so much time the preceding day, that he would not detain their Lordships long, especially as he was addressing almost the same Lords as were in a Committee yesterday, and the House was so extremely thin. He said, he was glad to hear that the noble Viscount thought the Militia of a size too great for the country to maintain; it certainly was so. He could only, however, account for the noble Lord's declaration, that he would support the bill, by recollecting that he had not been present, or heard what passed the preceding day. He took it for granted that he had not attentively considered the bill. He had said, he regarded it as a temporary measure, but he did not know that the noble Secretary of State had acknowledged that it was not a measure founded on urgent exigency, because he had declared and expressed, that no greater urgency pressed for its passing at present, than would exist to the end of the war. He did not know that the computation of the number of men to serve for each county, as stated in the second clause, was a false computation, unsupported by any evidence whatever, and directly contradicting a different computation or estimate then on the table. He did not know, that by one clause in the bill, persons ballotted were not to receive any pay or means of supporting themselves till they joined their respective regiments, although those regiments might be at four or five hundred miles distance from his county; and if the recruit

arrived too late by a single hour of the time fixed by the bill, he was to be deemed a deserter, and liable to be made a slave for life. He did not know, that in the bill it was stated that doubts were entertained whether officers were entitled to pay away the money of the counties and of the public without the authority of Parliament. In short, the noble Viscount did not know that the bill tended essentially to oppress the country gentleman, the man of landed property, and the farmer. For such reasons as he had stated, the Earl said, he should certainly vote with the noble Earl for his amendment, that instead of to-morrow, the bill be read again that day three months.

The House divided on the original question—

Contents, 13—Not Contents, 7.

PROTEST

Against the third reading of the Militia Reduction Bill.

DISSENTIENT,

Because the measures prescribed by the bill are destructive of the constitutional force of the country, by making, the Militia ballot a fund for the supply, and its discipline a drill for the accommodation, of other corps, and by degrading its officers to the humiliating situation of commanding the miserable remnants of their regiments rejected by recruiting serjeants of the line.

Because the subversion of this constitutional force must be the inevitable consequence, as it is probably the object of these measures; for it cannot be imagined that gentlemen of property (such as are required by the still remaining wreck of the Militia Laws) should hereafter come forward in times of difficulty and danger, with a zeal and patriotism so much applauded, and so bitterly insulted; that men of the highest consideration and fortune, such as alone can form a constitutional force, should quit their domestic comforts and family occupations, without personal views or professional allurements, to fill a station so degrading to them as that of drill-serjeants for the Army; but exclusive of this great and insuperable objection, we consider this bill as framed under circumstances of gross inattention to the public interest, to private rights of various descriptions, and to the clearest and most important principles of the Constitution; and we should esteem ourselves neglectful of our own characters, as well as deficient in public duty, if we did not record our marked and unreserved reprobation of a measure of such dangerous

tendency : First, because the promoters of this bill have, contrary to every principle of common justice, established an arbitrary proportion, by which the respective counties are hereafter to be burdened with the expence of raising their future Militia, deviating from the established scale, approved and sanctioned by the acts of the twenty-sixth and thirty-seventh of the King, without any grounds laid before Parliament by which the justice of such deviation could be estimated ; though in a few days, and with no expence, the annual list for the county ballots returned to the Lieutenants of each county, and directed (by the 26th of Geo. III. chap. 107, clause 50) to be transmitted to the Secretary of State, would without error have produced a correct scale.

Secondly, Because all Militia-men, not arriving (after the enrolment) at their respective regiments at the exact time contained in any order which may be given to them, are declared to be deserters, liable to be taken from service in the Militia for five years within the kingdom, and condemned to serve in regiments of the line for life in any part of the world, by sentence of a Regimental Court Martial, where neither the Judges nor the witnesses are upon oath ; and by an additional injustice, the county which paid the service of the man is liable to the farther charge of supplying his place.

Thirdly, Because the difficulties and embarrassments which men enrolled to serve in the Militia are exposed to by this bill are so obviously cruel and unjust, that it affords no slight ground of suspicion that they are intended to promote the recruiting the regular forces from the Militia by the forced desertions of the unfortunate individuals who shall be engaged in the Militia service ; for the man, as soon as he is enrolled, perhaps many hundred miles from his regiment, is ordered to join it, but by this bill no pay is to commence nor allowance to be granted till he actually arrives at his regiment ; he is deprived of all former sources of subsistence, and is not entitled to the means of present support ; plunder or charity alone can maintain him on the road ; and if under all these insurmountable difficulties he does not arrive within the time limited in his orders, he is liable to be treated as a deserter.

Fourthly, because by this bill the regiments of Militia are invited to a state of disorder and mutiny by anticipation, as the bill has publicly declared that desertion before the period of its passing into a law was to be made an offence not necessarily followed by punishment, but that every man may by such desertion take leave of absence till August, if by that time he shall enlist into the regular service ; the bill encourages immediate desertion from a service to which the man had sworn fidelity, and the King is empowered

to authorise the deserter's entrance into another service, discharged from any claim by the Militia regiment to which he belongs.

Fifthly, Because by this bill the most important and incontrovertible principle of the Constitution is flagrantly impeached. Whether it is legal or not, to appropriate public money by an order of the Commissioners of the Treasury, and levy money on the landowners by a similar order, without consent of Parliament, is stated by this bill as a matter of doubt entertained by Parliament; and on the grounds of this pretended doubt, a clause of indemnity is introduced, of which the title of the bill gave no intimation, and to which the attention of the Legislature had not been directed.

In this general neglect, overthrow, and denial of private justice, public principles, and national rights, it is not to be wondered at, that little attention should be paid to the feelings of individuals, however called by their country to stations of considerable confidence and trust; yet we cannot but express our disapprobation of the granting directions to commanding officers of Militia regiments, to crimp for another service their associates and fellow-soldiers, and become at once the instrument both of their own disgrace, and of that of the Militia establishments, to which they are zealously attached.

CAERNARVON,

RADNOR,

WENTWORTH FITZWILLIAM.

HOUSE OF COMMONS.

Thursday, July 11.

The MASTER OF THE ROLLS (Sir R. P. Arden) observed, that a short time since he had brought in a bill to enable His Majesty to call a gentleman to the degree of Serjeant at Law, who had been since admitted to the dignity of Baron of the Exchequer. Unfortunately, since that period, another high office had become vacant, by the death of a person who had long filled it with the utmost ability, and, consequently, the necessity again existed for investing His Majesty with a similar power; but he wished to submit to the House, whether, as the same sort of accident which rendered the present application necessary, might happen again during a vacation, it would not be infinitely more expedient that the power to be granted to His Majesty, instead of being merely temporary, should be perpetual. His Majesty, at present, could only issue a writ for the appointment of a serjeant, returnable in term-time; but he wished

to propose, that he might be competent to issue a writ for such purpose, returnable immediately, whether it was term or vacation. He concluded by moving for leave to bring in a bill, to enable His Majesty to appoint any person he might think proper to fill the office of Lord Chief Justice of the King's Bench, of Common Pleas, or Justice of either Bench, or Baron of the Exchequer; and for that purpose, that he might have the power of issuing his writ for the appointment of a Serjeant at Law in vacation. The Master of the Rolls afterwards brought in the bill, which went through all its stages, and was ordered to be carried to the Lords.

Mr. Chancellor PITT moved, that an account of the Voluntary Contributions made to Government for the prosecution of the war, by persons out of the kingdom, might be laid upon the table.

Mr. TIERNEY asked, whether those gentlemen, of whom he understood there were a considerable number, who had subscribed under an idea of continuing their subscriptions during the war, had performed their engagements; and what was the amount of the sums they had subscribed?

Mr. Chancellor PITT said, nothing could be more unjust than that those persons who had come forward with their voluntary tenders, for the present contest, at a time circumstances had rendered their offers an object of importance, should now be called upon to fulfil them, when an alteration of circumstances made the acceptance of them wholly unnecessary. If he had taken a criterion of the ultimate produce of a tax, which criterion had failed in making the tax so productive as he had expected, and to make up the deficiency some individuals have offered a greater sum than they were bound to pay; and if afterwards the Legislature, reviewing the whole plan and system on which the tax proceeded, had so altered and amended it as to make every one liable to his fair proportion, without distinction, and without the possibility of evasion, an amendment which had obviated the necessity for voluntary contributions, how unfair would it be to resort to those, whose voluntary zeal, compared with the backwardness of others, had been so praiseworthy, and turn their own meritorious conduct against themselves. It by no means followed, that those who had once offered their voluntary contributions were bound to continue them. Such a construction of their conduct was neither liberal nor just.

Mr. TIERNEY said, the Chancellor of the Exchequer seemed to insinuate that the voluntary contributions had made up the deficiency of the assessed taxes; this he denied. It was not his intention to make any observation either illiberal or unjust; all he wished

to know was, whether the contributions originally promised had been made good?

Mr. Chancellor PITT observed, that as to the imputed deficiency in the assessed taxes, there had been scarce any, except what had been produced by the modifications which had been adopted. When the voluntary contributions took place, the assessed taxes had, after the modifications, been estimated at four millions and a half, and in fact they had produced four millions. He then moved the question, which was agreed to.

Mr. Chancellor PITT stated, it must be in the remembrance of the House that various important discussions had taken place upon the subject of the slave trade. Year after year it had been discussed; and every one who had heard him express his sentiments, must be persuaded that he was firmly impressed with the injustice and inhumanity of that trade, and that he had been at all times a zealous friend to its abolition. He was aware that the grounds which had been submitted to the House, had not been sufficient to induce an acquiescence in its total abolition; but he felt it his duty, as one of His Majesty's Council, independent of those sentiments of humanity which actuated him, to bring forward some propositions upon the subject of the slave trade, as connected with the welfare and political existence of our possessions in the West-Indies. The events which had taken place within every one's recollection, must evidently prove, that if we wished to preserve the West Indies from destruction; if we wished to retain the advantages of the West-India trade; if, with a view to our commerce and our navy, it was worth preserving; or, if we tendered the lives of those of His Majesty's subjects who resided on them, the only way to secure these objects was to guard against the danger arising from the increase of negro population, by supplies from the coast of Africa. By the adoption of such a measure of precaution, the Legislature could alone hope to prevent those scenes which had devastated the island of St. Domingo. Confining himself, therefore, to this view alone, he should early the next session submit a motion, the object of which should be—not the total abolition of the trade, but—to prevent the multiplication of negroes from Africa, and by that means gradually to decrease the evils arising from the trade. Upon the question how to continue the negroes precisely to their present amount, he was aware there was a considerable difference of opinion; but whoever would consider how the number of negroes had increased in the West Indies, even during the discussion of the subject in Parliament, would perceive he was fully justified by considerations of regard for the lives and properties of the people of the West-India islands, to prevent

the increase of negro population. It was a notorious fact, that so far from the slave trade having been checked during its discussion in Parliament, it had been carried on upon a new and more extended system—a system which had never before existed. His idea of the present danger that hung over the West-India islands, was a sufficient motive to bear him out in his intended motion; and he trusted there would be little difference of opinion as to the policy and importance of restraining the slave trade within those limits that were consistent with the safety of the West Indies. At present he only wished to move for such general accounts as might enable the House to obtain the necessary information, previous to the discussion of the subject. He should therefore move, that an address be presented to His Majesty, praying him to give directions to the Governors of the West-India islands and plantations to transmit accounts of the number of negroes on such islands and plantations, with the number of deaths within the last three years, and also the amount of births within the last three years, and the documents on which such estimates should be founded; and that he would be pleased to direct such accounts to be laid before Parliament early next session.

Mr. BROGDEN expressed his surprise, that no notice had been taken in the House of the East-India private trade. There was a considerable portion of the East-India trade, which the capital of the East-India Company would not admit of their carrying on; and other persons being prevented by their charter from engaging in it, the consequence was, it fell into the hands of foreign merchants. This was an evil, for which he thought some remedy ought to be provided; and therefore early next session he should submit a motion on the subject.

The order of the day was moved for resuming the adjourned debate on the subject of finance.

Mr. TIERNEY observed that there was some mistake in the resolutions he had moved, and wished to have the subject deferred.

Mr. Chancellor PITT said it was not his wish to press the debate at present.

The previous question was moved on all Mr. Tierney's resolutions; after which the Chancellor of the Exchequer's resolutions were brought up, agreed to, and ordered to be entered on the Journals of the House.

HOUSE OF LORDS.

Friday, July 12.

The House having met between one and two o'clock, the commission for giving the royal assent to certain bills, and which had not been carried into effect yesterday, was read, and the royal assent was given by commission to upwards of sixty public and private bills. A short adjournment then took place, and a little after three o'clock His Majesty came down to the House, and being seated on the Throne, (the Speaker and several Members of the House of Commons attending at the bar) His Majesty gave his assent to twelve other bills; which being done, Mr. ADDINGTON, the Speaker of the House of Commons, addressed His Majesty in the following words :

“ Most gracious Sovereign,

“ In the name of the Commons of Great Britain, in Parliament assembled, it is my duty humbly to tender to your Majesty the bills by which their grants are completed for the public service of the year.

“ The magnitude of the Supply, and the cheerfulness with which it has been given, combined with the flourishing state of Commerce and of the Revenue, and with the manifestations of zeal and public spirit which universally prevail, may justly be considered as indications, the most encouraging and decisive, of the abundant and unimpaired resources of the British empire, and of the unshaken firmness of your faithful People. To your Commons, it is a subject of pride and satisfaction to reflect, that in providing for the exigency of the present conjuncture, they have been enabled to adopt a measure which, though attended with sacrifices unprecedented in their amount, is eminently calculated to administer effectual support to public credit; upon the depreciation and expected failure of which, the Enemy have long been induced to found the vain hope of destroying the liberties and independence of these kingdoms.

“ The conduct, however, of your Commons has not been influenced by a limited and partial view of the situation and circumstances of this country, and of the causes which operate upon its welfare and security. They know that its interests are closely connected with those of other States; and they have accordingly conformed to the principles of a sound and enlarged policy, for affording to your Majesty the most ample means of promoting and

assisting the exertions of those powers, who, justly estimating the danger with which they are threatened, are convinced that a fatal aggravation of it would be the probable consequence of compromise and supineness; and that to be successfully repelled, it must be opposed by such efforts as will be sufficient to prove to the enemy that their system of ambition and conquest is equally nefarious and extravagant, and that its objects are unattainable.

“Your Commons, Sire, are deeply sensible of the importance of the stake for which your Majesty is still unavoidably contending, and of the duties which they are bound to discharge. It is, they are persuaded, upon the wisdom and fortitude of the British Parliament, that under the favour of Divine Providence, must chiefly depend the preservation of whatever is truly valuable in civil society, and of all that constitutes the happiness of private life. Actuated by these sentiments, and relying with perfect confidence upon the justice and moderation of your Majesty’s views, your Commons have not hesitated to continue to your Majesty that cordial and decided support in the prosecution of the contest, which can alone justify the hope of concluding it by a safe and durable peace.”

His Majesty then delivered the following most gracious speech :

My Lords and Gentlemen,

The favourable appearances which I announced to you, at the commencement of the present Session, have since been followed by successes beyond my most sanguine expectations.

By the progress of the Imperial arms, under the command of the Archduke Charles of Austria, a great part of Switzerland has already recovered its ancient religion, laws, and liberties; and the uninterrupted and brilliant victories of the combined armies, under the command of Field-marshal Suwarroff, have, in the short period which has elapsed since the opening of the campaign, nearly accomplished the deliverance of Italy from the degrading yoke of the French Republic.

The decision and energy which distinguish the Councils of my ally the Emperor of Russia, and the intimate union and concert happily established between us, will enable me to employ, to the greatest advantage, the powerful means which you have entrusted to me, for establishing, on permanent grounds, the security and honour of this country, and the liberty and independence of Europe.

I have the satisfaction of seeing, that internal tranquillity is in some degree restored in my kingdom of Ireland.

The removal of the only remaining naval force of the enemy to a distant quarter must nearly extinguish even the precarious hope which the traitorous and disaffected have entertained of foreign assistance.

But our great reliance for the immediate safety of that country must still rest on the experienced zeal and bravery of my troops of all descriptions, and on the unshaken loyalty and voluntary exertions of my faithful subjects in both kingdoms.

Its ultimate security can alone be ensured by its intimate and entire Union with Great Britain; and I am happy to observe, that the sentiments manifested by numerous and respectable descriptions of my Irish subjects, justify the hope, that the accomplishment of this great and salutary work will be proved to be as much the joint wish, as it unquestionably is the common interest, of both my kingdoms.

The provisions which you have made for suppressing those dangerous and seditious societies, which had been formed for the purpose of disseminating the destructive principles of the French Revolution, are peculiarly adapted to the circumstances of the times, and have furnished additional security to the established Constitution.

Gentlemen of the House of Commons,

The unusual sacrifices which you have made in the present moment, on behalf of my subjects, are wisely calculated to meet effectually the exigencies of this great crisis. They have, at the same time, given additional security to public credit, by establishing a system of finance, beneficial alike to yourselves and to posterity; and the cheerfulness with which these heavy burdens are supported, evince at once the good sense, the loyalty, and the public spirit of my People.

My Lords and Gentlemen,

It is impossible to compare the events of the present year with the state and prospects of Europe at the distance of but a few months, without acknowledging, in humble thankfulness, the visible interposition of Divine Providence, in averting those dangers which so long threatened the overthrow of all the establishments of the civilized world.

It may be permitted to us to hope, that the same protecting Providence will continue to us its guidance through the remainder of this eventful contest; and will conduct it finally to such an issue as shall transmit to future ages a memorable example of the instability of all power founded on injustice, usurpation and impiety; and shall prove the impossibility of ultimately dissolving the connection between public prosperity and public virtue.

Then the Lord Chancellor, by His Majesty's command, said,

"My Lords and Gentlemen,

"It is His Majesty's royal will and pleasure, that this Parliament be prorogued to Tuesday the 27th day of August next, to be then here holden; and this Parliament is accordingly prorogued to Tuesday the 27th day of August next."

HOUSE OF COMMONS.

Friday, July 12.

Mr. Secretary DUNDAS said, that if the papers respecting the exports from this country to India, and the imports from thence, which were now laid before the House, had been produced sooner, he should, in consequence of the notice he had given at an early part of this session, have entered upon the subject of the trade between Great Britain and India. At this period, however, while the House was about breaking up, he would not trouble them farther than to state, that, in his opinion, the Court of Directors of the East India Company had sufficiently the means in their own hands, to grant such facilities to the private trade, and establish such regulations as would with great benefit to themselves and to the state at large, secure to this country the whole of the trade from British India; and which trade, certainly would naturally find its way to the port of London, if proper arrangements were made. At all events, if measures were not taken soon to effect this desirable object, he should deem it his duty to call the attention of the House to the subject as soon as they met again.

The House being summoned by the Usher of the Black Rod, to attend in the House of Lords, Mr. Speaker went thither, accompanied by several Members.

On his return, Mr. Speaker read a copy of His Majesty's speech, (for which *see* the Proceedings of the House of Lords.)

PROTEST of the Earl of RADNOR against the Bill respecting the service of the Militia in Ireland.

DISSENTIENT,

17th December 1798.

Because it is the continuance of a system, which, in my opinion, for the reasons contained in the first and second heads of the first Protest of the 19th day of June last, and for many other reasons operating on my mind, and justified by experience of the measure, is unwise, unfair, and unconstitutional, and for those in the third head of the second Protest of the same day, was in an unfair and unconstitutional manner assented to by this House.

RADNOR.

The following is a correct Copy of the Earl of WESTMORLAND's Speech on the Slave Trade, in the House of Lords, on the 5th of July last, and is to be substituted for that given in page 536.

The Earl of WESTMORLAND rose and said:—

I rise, my Lords, with great unwillingness, to differ from the noble Secretary of State who has just sat down, to whose opinions, on other occasions, I should pay the greatest respect; but I concur with him so entirely on one point, namely, the importance of this bill, that I cannot better express myself than by repeating the words he has used upon this subject, “that it was a bill of such importance, that it involved such and so extensive consequences, that a man could not better shew his respect for his friend, and his anxiety to deserve his good opinion and esteem, than by firmly, fairly, and distinctly delivering his sentiments upon this occasion.” After all the abuse and the clamour which both in and out of Parliament have been thrown upon the slave trade, with great embarrassment I should offer myself to your Lordships to oppose this measure, which has been supported upon general grounds, and submit myself in a degree to all that odium and abuse, if I did not feel that there was a duty superior to such consideration, a duty to protect the rights, the property, the interests of the subjects of England, the commerce of the merchants, and the property of the planters of the West Indies; whilst at the same time I feel, that I am neither deserting the cause of humanity, nor the cause of the natives of Africa.

It has been the practice upon this occasion, to endeavour to work upon your Lordships' passions, by animated descriptions of the miseries of the slave trade and slavery, paying no great respect to your Lordships, by insinuating that such pictures were necessary to rouse your feelings, *quem res tanta et tam atrox non permovit, eum oratio accendat*. But, in my judgment, the time would have been much better spent if it had been employed in shewing in what manner the bill before us would tend to remedy any one of the enormities complained of. After, however, all the abuse which has been poured upon this subject, I trust I shall not give offence, if in wiping the blood and dirt from my own face, I should happen to scatter it a little around me; and if this Sierra Leone Company, these *Amis des Noirs*, these dealers in ivory and benevolence, at the expence of the blood and treasure of other men, shall feel a little the effect of the rebound, and shall not appear in that light either of humanity or disinterestedness in which they would wish to describe themselves.

It is, my Lords, a peculiar satisfaction to me to see such an attendance of the Reverend Bench, the respect and dignity of whose characters must always give consideration and weight, and I rely upon having their support in resisting a measure, which I shall shew to be only, under specious pretences, an organization of bloodshed and a bounty upon enormities.

The bill which is proposed to your Lordships, is to limit the trading in slaves from a certain part of the coast of Africa, for the purpose of supporting the Sierra Leone Company, and introducing civilization and English manufactures; but it has, in truth, no such object, nor do its provisions at all tend to that point, but is only, under specious pretences, to induce your Lordships to adopt the principle of abolition, with a view to lead to the abolition of the slave trade, and, as a certain corollary, the abolition of negro slavery in the West Indies; for, my Lords, I cannot understand if the carrying men to the West Indies is, as it is represented, so unjust as to be against every law both human and divine, by what possible argument you can deny the equal injustice of retaining them in slavery. I am aware noble Lords do not profess to go that length; but I do not know where the argument is to stop. If, however, any doubt could be entertained upon the general design of this measure, the language of the counsel, the whole course of the examination, and every thing that has passed in debate, prove it beyond a doubt.

About ten years ago the House of Commons sent up to your Lordships certain resolutions for the abolition of the slave trade; your Lordships, with that humanity which has distinguished you upon all occasions, passed regulations for the conduct of that trade. But the question of abolition struck your Lordships as of serious importance; you hesitated, you went into an inquiry; and, in having given no answer, you have, in a manner, negatived those propositions; and I do not see with what consistency you can adopt this measure of abolition in part, when the investigation is unfinished.

The question of abolition seemed to involve serious interests and doubts; but nothing seemed more to require investigation, than whether the abolition would in the slightest degree serve the cause of humanity in Africa; with this view it was essential to know what was the state of Africa; for, my Lords, it was possible that such might be the conditions of the persons who are the objects of this traffic, that the transportation to the West Indies might be the sparing of human blood, and an amelioration of their condition.

It may be supposed that the slaves consist generally of three descriptions of persons, slaves by birth, slaves by war, and slaves by conviction of crimes. I trust it requires no great eloquence to

shew, that it may be possible to a slave, subject to a brutal and savage master, over whom there is no controul, who has the power of life, and death, and torture, to experience an amelioration of his condition in being conveyed to the West Indies, put under the protection of the English laws, and have an opportunity of being instructed in the blessings of the Christian religion; less time would it require to prove, that in the case of convicts and prisoners of war, it would serve the cause of humanity, by sparing the lives of those who would otherwise be put to death:—but here it is said, that both the wars and convictions are made for the purpose of acquiring slaves. With respect to convictions—how can it be known? Your information must come from the slave; and even in this country, persons found guilty are not always satisfied with their verdict. As to wars, can it be conceived that wars are undertaken solely for the purpose of making slaves? other causes of war exist in human nature; in Europe we make not slaves of our prisoners, and yet at this moment is Europe deluged in blood by a war, made upon the pretence of serving the Rights of Man and the cause of Humanity.

The question then of humanity, as far as regards Africa, would appear, to say the least, exceedingly doubtful; but I would give up that part of the argument, I would allow every cruelty, every enormity, that ever has been invented, exaggerated, or circulated, and I beg to ask, having done so, what single step is gained towards the cause of humanity by this bill in particular, or any other that has been thought of, whilst the trade is carried on by other nations?

“ But other nations have given up the trade.”

The French have given it up!

Hic nova progenies cælo dimittitur alto,
Hic et si qua manet sceleris vestigia nostri,
Irrita perpetuâ solvent formidine terras.

Are we to take example from France? Are we to learn mercy from the bathings in the Loire, or humanity from the Plâce at Lyons? Are they to make amends to God and man for their atrocities in Europe, by their kindness to the natives of Africa? True, it is, my Lords, that the first instruments by which that unfortunate country was involved in its horrors and desolations, was by the *Amis des Noirs*, working on the minds of the people upon this subject; let the smoking plains of St. Domingo speak the humanity of these agitators. But is it reasonable to suppose, that whenever peace shall come, and this country shall have engrossed every other trade, those tygers in human frame will not seize a lucrative trade which we should have relinquished?

Next the Americans—They have abolished the slave trade ; perhaps so, and this makes the strongest argument to my mind against the bill. For read any voyage or travel in Africa, attend to every witness at the bar, and you are constantly shocked by accounts of American slave ships, who, without any control, are guilty of cruelties and improprieties. But will the King of Spain stop the working of his mines to please the Sierra Leone Company ?

Will the Portuguese stop the cultivation of the Brazils ?

Will the Dutch, the Danes, the Swedes, the Germans, the Hamburgers ? Nay, more, the Irish (but I shall speak to that presently) give up the trade to the Sierra Leone Company ? and if they all would, would the Mahometans ? Would the Deys of Tunis and Algiers, the Beys of Egypt, quit the purchase of slaves to please the Sierra Leone Company ?—What then is the effect of your regulations ? That you throw these persons from a situation where you can regulate and preserve their health in the passage, can protect them in the West Indies, by your laws, and throw them into the hands of those over whom you have no control ; or is it that a Portuguese slave captain is more merciful than an English one ? or that working in the mines of Spain is more salubrious than in the plantations of Jamaica.

But here it has been said, “ Let us relieve ourselves from this “ trade ;” if other nations carry it on, let the blood be on their heads ! I am glad my arguments please the noble Lord : for my part, I admire not much that humanity that consists in spilling the blood and increasing the miseries of those whom you profess to protect.

If then the question of the operation towards the cause of humanity is doubtful, and all your regulations are perfectly nugatory and inefficient, does it not become us to look to its operations towards ourselves, and to its effects on our islands ?

What then seems the general admission of persons more conversant on this subject ?

That without an import of Negroes your islands could not increase their cultivation.

That they could not preserve their present state of cultivation without an import of Negroes.

That the abolition would stop a very great trade, and the export of your manufactures.

It has been said, that Negroes can be raised cheaper and better than they can be purchased ; and as to the trade, that “ it is a bad “ trade, a losing trade ;” that “ the capital may be turned to a more “ beneficial and lucrative channel.”—But the merchants and manu-

facturers humbly at your bar solicit your Lordships to allow them to continue a trade with the profits of which they are satisfied; to be allowed to maintain their families, and not to be turned from that course of life in which they have earned their livelihood, to seek their bread in a new line of business they do not understand; and if any one who has the feelings of humanity should go to any town of this country where by any change in the channel of commerce, or by any accident the manufactures are stopped (though by the blessing of Providence and the wisdom of Government such place is hardly to be found,) if he were to see the misery, the distress, the disease that there prevail, he would think well before he would indulge in his own feelings and speculations, that might risque the bringing such misery on his countrymen.

With respect to the import of slaves, the islands, the planters, almost unanimously agree, that the abolition would be ruinous to them; and with every disposition to pay deference to your Lordships on political subjects, I cannot but think persons so much interested as they are, can best judge what is necessary for them.

Are you aware, my Lords, of the effects of the agitation of this question? The papers on the table shew you what a spirit is rising in the colonies upon this subject; convinced that these measures strike at the existence of their property, can you be surprised at their passions being irritated upon it?

Have you well weighed the effects of this agitation on the Black population of these colonies? Shall I be told that this law does not affect them? Make allowance for the distance, make allowance for exaggeration and misstatement.

When the government, when even clubs in France attempted to take part with, and take up, the cause of our people, did we not all see the dangerous consequence? What must be the feeling of the Negroes, when they are convinced that the Government, the Legislature of this country, consider them as unjustly made slaves, as unjustly retained, and that the people of England have taken up their cause against their masters.

Are you aware of the value of what you put to risk?

From 70 to 100,000,000 of property, 4,000,000 of export, 8,000,000 of import; from 3 to 4,000,000 of revenue; shipping, sailors, and all the other advantages of this trade; and would you put in doubt and question the work of centuries of industry and speculation, for the sake of the Sierra Leone Company? Are we to alarm, to agitate, to sacrifice, to false and exaggerated statements, to false and mistaken notions of humanity, to the Sierra Leone Company, those colonies that have resisted the military ex-

tions of ancient France, and ancient Spain, and all the effects of Republican anarchy, and Republican fanaticism?

I shall, however, be told, that they are alarmed without reason, that this bill does not affect them, that it has none of the consequences I apprehend. I think it has, I think it is the first step; but if I was convinced it had not, that they were alarmed without sufficient reason, still I should consider it equally unwise and impolitic to alarm the fears of good and loyal subjects, to alienate their affections, and to irritate their minds, at a moment when all our exertions are necessary to preserve us from the dangers with which we are threatened.

It is far from my wish to agitate delicate questions, but very serious ones arise out of this bill. First, my Lords, it stirs the question of internal legislation in the colonies—this is a most important point, and what I think you would hardly agitate to please the Sierra Leone Company. What is the next point? May I ask, does, or does not, this bill legislate for Ireland? I conceive it cannot. Then the bill is nugatory. But this too is a question you would hardly raise to please the Sierra Leone Company.

Having troubled your Lordships with the general arguments which apply against this measure, I will beg permission to encroach a little more on your patience, with more particular observations on the bill.

The bill professes to exclude the trade in slaves from certain parts of the coast, for the purpose of introducing civilization and English manufacture into Africa. How far the idea of altering the manners and customs of kingdoms, larger than Europe, by a miserable settlement on the coast, is worthy serious answer, I shall leave to your Lordships' decision. We will suppose, however, one of this company to apply to a Liverpool merchant—he complains of the interruption by the slave trade; we want a little territory, an *arondissement* by our settlement, that we may carry on our commerce without competition—Well, how much do you want? Three hundred leagues of coast. How much inland? To the Mediterranean; that where the best slaves are to be purchased, the cheapest, the shortest passage, the least loss in the voyage; where ships generally call, and can best be supplied with provisions, and where African sailors may be obtained, to preserve the lives of the European sailors from the unhealthiness of the climate; and all this for the sake of humanity! When noble Lords talk of humanity, I wish they would consider a little the humanity of encouraging this settlement; they would take into consideration the number of persons who have been consigned to death by these merciful hands in

this settlement of misery and disease ; I shall not trouble you with details, but it appears that nearly two thirds of the unfortunate persons *who went there, died* in the first years, and this sickness not accidental ; for by the last account I have seen published by these gentlemen, in 1797, the sickness and mortality still continues greater than any year except the first. “ If I give you these three hundred leagues of coast, will you be satisfied ? ” — “ No, my object is to destroy your trade entirely.” And if he had said yes, the merchant might reply, “ I should not give you much credit, as the clause and condition in your charter is specifically to prevent your interfering with other traders ; by this act you wish to exclude us.”

Let us come to the encouragement of this colony, and the introduction of English manufactures. How the abolition of the slave trade is to have the effect of introducing English manufactures, I do not very distinctly see ; for it seems a curious way of introducing manufacture and increasing trade, by excluding the principal article of trade, and the staple of the country. However, I will admit this, and let us see how it operates—It is universally allowed that the English, by their superior skill, capital, and credit, excel every other nation, and, in short, drive them from the trade. What then is the consequence of the English being excluded from this territory ? That, of course, every other nation will crowd where they do not meet with rivals who are superior to them. In fact, therefore, you will increase the demand for slaves, and the slave trade, within this district : and if there is any truth in the stories which are told, you will, with the demand, increase the enormities ; and how will the slaves be paid for ? By foreign manufactures. Then what is the effect of your law ? That within the district you mean to preclude, you will increase the trade, and the enormities of which you complain, and can in no degree regulate ; and with respect to the English manufactures, the trade will be carried on to the exclusion of English, and introduction of foreign manufactures ; such is the natural operations. But, however, my Lords, I will allow this Company to be a little more sanguine, and carry their views farther. I will allow this great Company, these emperors of the world, who measure their empire by degrees and lines of the globe, to issue their orders, and to be obeyed by all the Princes of Europe, not to touch within their imaginary line, notwithstanding the Dutch, the Danes, the French, the Portugueze, have forts and factories within this district. I will go farther ; they shall order and be obeyed ; the Princes of Africa, whose names, districts, countries they know not of, whom I cannot better describe than in

the words of Lucan, *Et gens si qua jacet nascenti conscia Nilo*—the Dey of Algiers, the Mahometans on the borders of the Desert, the Beys of Egypt, and the Emperor of Turkey, not to allow any slaves to be marched from these countries, or to be brought into their dominions, all of whom are now in the habit of purchasing slaves from these districts. The most sanguine colonist could not desire more than this; what would be the effect? Why, within the protected district the slaves taken in war, and the convicts, would be put to death. That this would be the case, appears from the evidence at the bar; but I want no witness to prove this—when I know what the state of Africa is, composed of small hostile tribes, in the lowest state of barbarism, of different religions and languages, there must be frequent wars, and where there are no regular establishments to guard and maintain prisoners, no parole of honour to exchange, the history of mankind is undeniable to this point; what can the savage do to debarrahs himself of his prisoner but put him to death? In respect to the rest of Africa, as the same demand will exist for slaves in more confined limits, according to the reasons assigned, the pretended enormities will increase with the increased demand. What then is the effect of this bill, according to the most sanguine expectation? That within your own imaginary dominions, which you wish to protect, you will cause cruelty and slaughter, and in other parts of Africa you will increase the demand for slaves, and every atrocity and enormity you complain of.

It has been talked of as a gradual abolition, but it cannot be considered in that light, as, except that it embarrasses, these regulations do not affect this point. Respecting the islands, it seemed to be argued, that a stop to this trade was necessary, in consequence of the danger from the too great increase of Black population; and this is, no doubt, a subject that well deserves your serious consideration. Let me place this in your Lordships' view.

First, Will you prevent the farther cultivation of your islands?

Next, Will you decree your colonies to decline?

Are you resolved to pay to other countries great sums for cotton, coffee, indigo, and other articles, your own colonies and subjects would produce?

When you sold the lands and received the money from your subjects in your French conquests, particularly St. Vincents, did you stipulate that the purchasers should not be permitted to cultivate them? I state these things strongly, not that perhaps it may not be necessary, but that your Lordships may see the subject in its proper light. For I hold there exists in every state a power, when

political necessity demands, to make both public and individual sacrifices for its immediate protection. I have always conceived, by all writers on the laws of nations, that a state has a right to waste its frontier for its defence ;—hereafter may arise questions of indemnity. But what I desire is, that we may look at the subject in all its views, in all its bearings ; and, if such a political necessity exists, that we may calculate our risk ; that we may calculate our danger ; that we may calculate at the same time the public and private injury, the public and private mischief ; that we may act upon a considered comparison of these different reasonings, and not act upon it in a concealed manner, to please the Sierra Leone Company.

By the provisions of this law, any man who purchases or possesses a slave, who shall at any time have been west of a line drawn north from the southernmost point of Cape Palmas, shall forfeit 200*l.* penalty ; and if on board a ship, the ship and cargo. May I beg to ask, how any man can know or guard against this penalty ? You have not named in your act, kingdoms, districts, promontories. No, these you could not ; for you do not know even their names, though you mean to civilize them. Why, you must have patent maps for the use of the slave-traders in Africa ; as the slightest variation in laying down the points of Cape Palmas will alter the demarcation and the guilt. How can the offence be proved or denied ?—By the slave ? Is he informed in geography ?—By the slave merchant ? Not by the one, but the many through whose hands the slave must have passed, he may intentionally or unintentionally deceive you, or he will be gone into the interior of Africa ; and then, how is he to be tried ? Before a Jury of his country ? No, by a summary jurisdiction in the Admiralty Courts of Africa or America, with a forfeiture to the informer. I am surprised noble Lords do not start up at this statement. If we touch the finger of a rebel by Court Martial ; if a Magistrate shuts up an incendiary, to prevent his setting the kingdom in a flame, all the noble Lords' love of liberty, patriotism and humanity, burst forth from every point ; but you deliver over a loyal British planter, a British merchant carrying on his trade under the sanction of an act of Parliament, and under the regulations of your laws, to summary and arbitrary jurisdictions, with every encouragement for perjury and persecution. I could, perhaps, shew more regulations of this tendency, but I have troubled you too long ; many things upon this question may be uncertain ; but this is certain, that we have a great, flourishing, and increasing trade ; great, increasing, and advantageous export of ma-

nufactures ; flourishing and improving colonies ; and by the desolation and ruin which the agitation of these principles have produced in the colonies of other countries, we have the command of the market, and supply of the world, and on which, by the wisdom of the Chancellor of the Exchequer, the principal aid of the year is raised. This likewise is certain, that if by any hasty and unwise regulations we should alarm, agitate, and cramp these colonies ; we shall diminish our trade, diminish our wealth ; we shall lessen our revenues, we shall reduce the export of our manufactures, and we shall drive to poverty, misery, and distress, thousands and thousands of our industrious fellow-countrymen, whom it is our duty to protect, in return for the elevated situation we hold, from all the rancor of misguided religion, and all the eloquence of well-intentioned, but mistaken humanity.

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